

# Merrimack Village District 2022 Annual Report



Wildcat Falls – Merrimack, NH



# MERRIMACK VILLAGE DISTRICT 2022 ANNUAL REPORT

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Special Thanks to Papergraphics of Merrimack, NH for their printing services.

Cover Photograph by MVD's Amy Doucette





# 2022 ANNUAL REPORT



## SECTION I: ABOUT MERRIMACK VILLAGE DISTRICT

# CONTACT INFORMATION

## Merrimack Village District Office Location & Hours

2 Greens Pond Rd Merrimack, NH 03054

Monday – Friday 8:00 AM – 4:30 PM

Phone: 603-424-9241 Fax: 603-424-0563

Email: [customerservice@mvdwater.org](mailto:customerservice@mvdwater.org) Website: [www.mvdwater.org](http://www.mvdwater.org)

MVD's website, [www.mvdwater.org](http://www.mvdwater.org), is perpetually updated and provides a vast amount of information such as Water Quality, By-Laws, Rates & Fees, Flushing/Maintenance Schedules, Appointment Requests, Public/Legal Notices, and online account access through the "MyMVD" customer website.

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## 2023 MVD HOLIDAYS

New Year's Day (observed)	Monday, January 2 <sup>nd</sup>
Martin Luther King Jr. Day	Monday, January 16 <sup>th</sup>
President's Day	Monday, February 20 <sup>th</sup>
Memorial Day	Monday, May 29 <sup>th</sup>
Independence Day	Tuesday, July 4 <sup>th</sup>
Labor Day	Monday, September 4 <sup>th</sup>
Veterans Day (observed)	Friday, November 10 <sup>th</sup>
Thanksgiving	Thursday, November 23 <sup>rd</sup> & Friday, November 24 <sup>th</sup>
Christmas	Monday, December 25

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## DATES TO REMEMBER

Annually/Semi-Annually	<b>Backflow Device Testing</b> <i>Commercial and Industrial Businesses.</i>
Monthly	<b>Board of Commissioner Meeting - 3rd Monday of each Month</b> <i>Holidays may affect date of meeting - Check MVD Calendar for updates.</i>
Yearly: April - October	<b>Water System Flushing</b> <i>Notices posted on MVD's website and Facebook page.</i>
Yearly: By June 30th	<b>CCR - Water Quality Report</b> <i>Notification mailed and posted on MVD's Facebook page. Report available on MVD's website.</i>
Yearly: February	<b>Public Hearing</b> <i>Check MVD Calendar for date, time and location.</i>
Yearly: March	<b>Annual Meeting</b> <i>Check MVD Calendar for date, time and location.</i>
Yearly: May	<b>Hydrant Maintenance</b> <i>Additional information available on MVD's Maintenance Program webpage.</i>
Year-Round	<b>Odd/Even Watering Restriction</b> <i>Check MVD's website and Facebook page for detailed information and updates.</i>

# **MERRIMACK VILLAGE DISTRICT**

## **New Hampshire Statutes – RSA 52:**

**Village Districts – Defined as a Municipal entity within a town that holds a separate budgetary meeting and has a Board of Commissioners as its governing body.**

Merrimack Village District Water Works (MVD) was established and is regulated in accordance with the provisions of the State of New Hampshire RSA 52 Law as Amended.

MVD is governed by a five-member Board of Commissioners (BOC). In addition, there are District Officer positions for Clerk and Moderator as well as Administrative Appointed positions for the Treasurer and the Recording Secretary. The registered voters of Merrimack elect MVD's BOC and Officers for their terms at the Annual Meeting held in March.

MVD manages over 7,500 service locations, which is more than 87% of the town. These locations include residential, municipal, commercial and industrial properties.

MVD services and maintains 925,762 feet of water mains, 905 fire hydrants, 6 wells, 3 water storage tanks, an Iron & Manganese Treatment Plant, three Booster Stations, and 3 PFAS Treatment Plant.

## **MISSION STATEMENT**

**“To provide the best Quality, Quantity, and Cost Conscious water that meets or exceeds standards for Merrimack’s consumption and fire protection – from source to tap.”**

Revised and Adopted by the Board of Commissioners – September 19, 2022

# ELECTED OFFICIALS

MVD is governed by a five-member Board of Commissioners (BOC). In addition, there are District Officer positions for Clerk and Moderator as well as Administrative Appointed positions for the Treasurer and the Recording Secretary. The registered voters of Merrimack elect MVD's BOC and Officers for their terms at the Annual Meeting held in March. Each Commissioner and the District Clerk serve 3-year terms and the Moderator serves for a 2-year term. Elected Officials meet monthly and/or at the call of the Chair.

## COMMISSIONERS

### **Chairman: Donald ("Don") Provencher**

Don was elected to the Board in 2018. Don holds a master's degree in Civil & Geo-environmental Engineering and is a registered professional civil engineer in NH and MA. Don owns and operates Provencher Engineering, LLC, which is located here in town and specializes in water supply, wastewater and civil engineering projects.

(Current Term Ending 2024)

### **Vice Chairman: Kenneth ("Ken") Ayers**

Ken was elected to the Board in 2019. Ken holds an associate degree in Criminal Justice and he is working on a bachelor's degree in Business Administration. Ken works in Tubing Fabrication & Assembly at General Electric in Hooksett, NH.

(Current Term Ending 2025)

### **Personnel Liaison: Wolf von Schoen**

Wolf was elected to the Board in 2018. Wolf holds a master's degree in Mechanical & Automation Engineering. Wolf has served in various executive positions of manufacturing & industrial service companies, running large-scale capital equipment installation & maintenance operations.

(Current Term Ending 2024)

### **Paul McLaughlin**

Paul was elected in 2020. Paul holds an associate degree in Mechanical Engineering and working to complete his bachelor's degree in Political Science. Paul works in bio-pharmaceuticals, manufacturing treatments for rare diseases.

(Current Term Ending 2023)

### **John Lyons**

John was elected in 2020. He is the President of Granite State Analytical, LLC, which performs water testing. He is also a Grade I Distribution & Treatment Certified Water Operator.

(Current Term Ending 2023)

## OFFICERS

### **Moderator:**

**Marc Nozell**

(Current Term Ending 2024)

### **District Clerk:**

**Jill Lavoie**

(Current Term Ending – 2023)

## ADMINISTRATIVE

### **Treasurer:**

**Lynn Christensen**

(No Term – Not an Elected Position)

### **Recording Secretary:**

**Amanda McKenna**

(No Term – Not an Elected Position)

# DISTRICT STAFF

## ADMINISTRATIVE

<b>Superintendent:</b>	<b>Ron Miner, Jr</b>
<b>Business Manager/Water Quality Specialist:</b>	<b>Jill Lavoie</b>
<b>Finance &amp; Human Resources Director:</b>	<b>Michele Holton</b>
<b>Senior Accountant:</b>	<b>Kristen Maher</b>
<b>Customer Service &amp; Billing:</b>	<b>Amy Doucette</b>
<b>Office Assistant:</b>	<b>Michelle Thompson</b>

## FIELD STAFF

MVD has two Field Staff Departments, Treatment & Distribution.  
Both departments perform a variety of duties to maintain and distribute the water supply.

**Operations Manager: Brian Hieken**

**Construction Inspector: Stephen Chase**

## TREATMENT

<b>Foreman:</b>	<b>Daniel Steagald</b>
<b>Sr. Utility Treatment Technician:</b>	<b>James (Skip) Colburn</b>

## DISTRIBUTION

<b>Foreman:</b>	<b>Nem Jankovic</b>
<b>Sr. Utility Field Technician:</b>	<b>Edward Lambert</b>
<b>Sr. Utility Field Technician:</b>	<b>Heinz Smith</b>
<b>Sr. Utility Field Technician:</b>	<b>Jacob Howe</b>
<b>Utility Field Technician:</b>	<b>Curtis Morrow</b>
<b>Utility Field Technician:</b>	<b>Nicholas Baxter</b>
<b>Utility Field Technician:</b>	<b>Jason Bellemore</b>





## **Commissioner Recognition**

**Merrimack Village District Extends Sincere Gratitude in  
Appreciation of 3 years of Service as a Commissioner to**

**Paul McLaughlin**







# 2022 Employee Service Recognition

<i>Stephen Chase</i>	<i>25 Years</i>
<i>Ronald Miner</i>	<i>24 Years</i>
<i>James Colburn</i>	<i>21 Years</i>
<i>Edward Lambert</i>	<i>20 Years</i>
<i>Heinz Smith</i>	<i>16 Years</i>
<i>Jill Lavoie</i>	<i>15 Years</i>
<i>Brian Hieken</i>	<i>15 Years</i>
<i>Amy Doucette</i>	<i>5 Years</i>
<i>Michele Holton</i>	<i>5 Years</i>
<i>Michelle Thompson</i>	<i>4 Years</i>
<i>Amanda McKenna</i>	<i>3 Years</i>
<i>Jacob Howe</i>	<i>3 Years</i>
<i>Daniel Steagald</i>	<i>2 Years</i>
<i>Kristen Maher</i>	<i>2 Years</i>
<i>Curtis Morrow</i>	<i>1 Year</i>
<i>Nicolas Baxter</i>	<i>&lt; 1 Year</i>
<i>Nemanja Jankovic</i>	<i>&lt; 1 Year</i>
<i>Jason Bellemore</i>	<i>&lt; 1 Year</i>

**~ THANK YOU FOR YOUR SERVICE AND DEDICATION ~**

# 2022 ANNUAL REPORT



## SECTION II: WATER INFORMATION

# WATER SOURCE

100% of Merrimack water comes from groundwater. Groundwater is precipitation that has soaked through the ground's surface and is stored where there are open spaces between rocks and soil. Water is pumped from wells located in various parts of Merrimack and Hollis. Water from each well is treated on-site at each pumping station and distributed through a network of water mains to homes, businesses and schools.

Many people think of groundwater as underground lakes or rivers. Groundwater, however, is simply water that is stored beneath the earth's surface within the spaces between rocks and sand or between fractures in bedrock. When enough water beneath the surface is present in a usable quantity, we call this an aquifer. Compared to water in rivers and streams, groundwater moves very, very slowly.

Groundwater, like all water on earth, comes from rain and snow which percolate through the soil until it reaches the zone of saturation. At this point, water moves toward sites of groundwater discharge, such as lakes, local springs and oceans.

For more information, please contact:

**Merrimack Village District**

[www.mvdwater.org](http://www.mvdwater.org)

603-424-9241

**New Hampshire Department of Environmental Services**

[www.des.state.nh.us](http://www.des.state.nh.us)

603-271-3503

**US Environmental Protection Agency, Region 1**

[www.epa.gov/region1](http://www.epa.gov/region1)

888-372-7341

**EPA Safe Drinking Water Hotline**

800-426-2791

**US Center for Disease Control (CDC)**

[www.cdc.gov](http://www.cdc.gov)

800-311-3435

# WATER SOURCE PROTECTION

A protected drinking water source, combined with proper water quality monitoring, treatment, maintenance and distribution, is necessary to provide clean, safe water.

MVD participates in the NH Department of Environmental Services' (NHDES) Drinking Water Source Protection Program to ensure the water sources remain safe. Each of the wells have an established "Sanitary Protective Radius"; a radius around the well that is required by law to be controlled by MVD through ownership or easements. In addition to the Sanitary Protective Radius, MVD's wells also have an established "Wellhead Protection Area" as delineated by the NHDES. Having the Sanitary Protective Radius and Wellhead Protection Areas allows MVD to monitor, regulate, and prevent any activities that could potentially be harmful to wells and the water they produce.

To assist in protecting water sources please review the information below and visit the United States Environmental Protection Agency's web page, "Preventing Contamination of Drinking Water Resources" at <https://www.epa.gov/privatewells/protect-your-homes-water> and the NHDES Drinking Water Source Protection Program web page at <https://www.des.nh.gov/organization/divisions/water/dwgb/dwspp>.

## **Easy steps to help protect drinking water.**

- Reduce the amount of trash you create by taking advantage of recycling programs
- Recycle used antifreeze & motor oil
- Don't dump anything into storm drains
- Do not overuse household chemicals
- Check frequently for leaks in any underground fuel storage tanks
- Inspect your septic system for issues yearly
- Properly seal abandoned wells
- Limit the use of lawn fertilizers, be sure to use only phosphorus-free lawn fertilizers and reduce or eliminate pesticide applications
- Keep pollutants away from boat marinas and waterways
- Report any spills or illegal dumping in designated Drinking Water Protection Areas
- Commercial properties – Install a Backflow Protection Device

# WATER QUALITY

MVD's water quality and sampling is regulated by the New Hampshire Department of Environmental Services (NHDES).

In order to ensure that tap water is safe to drink the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems.

To comply with the required regulations MVD tests for various contaminants, including inorganic contaminants (salts, metals), organic chemical contaminants (synthetic and volatile chemicals), and radioactive contaminants as well as some additional unregulated contaminants/chemicals.

Water analyses and treatments are performed as required and directed by the United States Environmental Services Agency's Safe Drinking Water Act (SDWA) and the NHDES Drinking Water and Groundwater Bureau (DWGB).

All water tests are performed by an independent laboratory that is accredited in accordance with the National Environmental Laboratory Accreditation Program (NELAP) & the New Hampshire Environmental Laboratory Accreditation Program (NHELAP). All testing is reported to and monitored by the NHDES.

Results from these tests are provided on MVD's Annual CCR (Water Quality Report). The most recent CCR is included in this Annual Report and can also be found on MVD's website at [www.mvdwater.org](http://www.mvdwater.org).

PFAS Information: Per-and polyfluoroalkyl substances (PFAS), sometimes referred to as PFCs, are a family of man-made compounds that do not naturally occur in the environment. They have a large number of industrial uses and are found in many commercial products because of their properties to resist heat, oil, grease and water. Once released to the environment, PFCs are persistent and do not biodegrade or breakdown. Additional information regarding PFAS, including standards, analysis reports for water sampling test results, historical charts, resources, announcements, media/press releases and contact information can be found on MVD's web page at [http://www.mvdwater.org/pfas\\_info](http://www.mvdwater.org/pfas_info).

For more information regarding *water quality*, please contact:

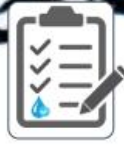
Jill Lavoie, MVD Business Manager

Email: [jill.lavoie@mvdwater.org](mailto:jill.lavoie@mvdwater.org)

Phone: 603-424-9241 x: 103

For more information, *specifically regarding PFAS*, please either contact MVD or the New Hampshire Department of Environmental Services' Public Information Officer, Jim Martin by phone at 603-271-3710 or via email to [james.martin@des.nh.gov](mailto:james.martin@des.nh.gov).

# CONSUMER CONFIDENCE REPORT



The following is the 2022 Consumer Confidence Report (CCR), which contains 2021 data. The 2023 CCR will be published by June 30<sup>th</sup>.

When the report is complete and available, a pdf copy will be posted on the MVD website, [www.mvdwater.org](http://www.mvdwater.org), for viewing and printing. Notification of availability will be provided by postcard that will be sent via US Postal Service to the mailing address on file for each service location as well as announced on MVD’s website, Facebook, and sent by email to subscribers of MVD’s “Announcement & Notices” notifications.

**For more information regarding water quality, please visit [www.mvdwater.org](http://www.mvdwater.org) or contact our office.**

MVD’s website, [www.mvdwater.org](http://www.mvdwater.org), is perpetually updated and provides a vast amount of information about Water Quality as well as other information such as By-Laws, Rates & Fees, Flushing/Maintenance Schedules, Appointment Requests, Public/Legal Notices, and online account access through the “MyMVD” customer website.

**Stay informed - follow us on Facebook and subscribe to email notifications for announcements & notices, watering restriction updates, flushing notices, and more.**





# 2022 CONSUMER CONFIDENCE REPORT

(2021 Data)

EPA ID #: 1531010





### **What is a Consumer Confidence Report?**

The Consumer Confidence Report (CCR) details the quality of your drinking water, where it comes from, and where you can get more information. This annual report documents all detected primary and secondary drinking water parameters, and compares them to their respective standards known as Maximum Contaminant Levels (MCLs).

### **Introduction:**

The Merrimack Village District's mission is to develop, operate and maintain our water system in a cost-effective manner. MVD achieves this by servicing and maintaining 930,800 feet of Water Mains, 930 Fire Hydrants, 6 Groundwater Wells, 3 Water Storage Tanks, an Iron & Manganese Treatment Plant, 3 Booster Stations, as well as the new PFAS Treatment Plant for wells 4 & 5. Aging infrastructure presents challenges to drinking water safety. Continuous improvements are necessary in order to maintain the water quality throughout the distribution system.

In the past year, MVD has continued with improvements to the water system including renewing the Large Groundwater Withdrawal Permit for Mitchell Woods, continued exploring options and feasibility of Artificial Recharge to the aquifer at Wells 4 and 5, formed a Salt Mitigation Committee with the intention of lowering Sodium and Chloride usages to reduce the levels in the aquifer. Construction of the PFAS Treatment Plant for Wells 7 & 8 has been completed and is operational as of spring 2022. Construction of the Wells 2 & 9 PFAS Treatment Plant is currently under construction and is anticipated to be operational in the Fall of 2022. The cost of these PFAS Treatment Plants are approximately \$14.5 million. These investments, along with on-going operations and maintenance costs, are supported by the voter approved budget as well as grants and loans. MVD continues to pursue additional grants through NHDES. Additionally, MVD has filed suit in New Hampshire Superior Court against the parties responsible for the PFOA contamination of MVD's wells.

### **The Sources of Drinking Water:**

Both tap water and bottled water include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

### **What is the Source of My Drinking Water?**

100% of Merrimack water comes from groundwater. Groundwater is precipitation that has soaked through the ground's surface and is stored where there are open spaces between rocks and soil. This water is pumped from wells located in various parts of Merrimack and Hollis. Water from each well is treated on-site at each pumping station and distributed through a network of water mains to residential, municipal, commercial and industrial locations. The water from MVD's wells is distributed through MVD's water mains which are an interconnecting looped system. Depending on the situation wells may be on/off at any given point in time. The well source for the water provided may vary based on which wells are on and producing water.

**In order to ensure that tap water is safe to drink, the Environmental Protection Agency (EPA) prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The US Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health. Contaminants that may be present in source water include:**

- **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- **Inorganic contaminants**, such as salts and metals, which can be naturally occurring or result from urban storm water runoff, industrial or domestic wastewater discharges, oil and gas production, mining or farming.
- **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban storm water runoff, and residential uses.
- **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban storm water runoff, and septic systems.
- **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

**Why are there contaminants in my water?** Drinking water, including bottled water, may reasonably be expected to contain at least a small amount of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's (EPA) Safe Drinking Water Hotline (800-426-4791) or online at [www.epa.gov/safewater](http://www.epa.gov/safewater).

**Do I need to take special precautions?** Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers. EPA/Center for Disease Control (CDC) guidelines on appropriate means to lessen the risk of infection by Cryptosporidium (found in surface water) and other microbial contaminants are available from the Safe Drinking Water Hotline at 1-800-426-4791 or online at [www.epa.gov/safewater](http://www.epa.gov/safewater).

Well	Date Assessment Completed	Susceptibility Rating		
		High	Medium	Low
001	02/20/200:	1	2	9
003	02/20/200:	1	2	9
004	02/20/200:	3	4	5
005	02/20/200:	4	3	5
007	03/31/200:	1	2	9
008	02/20/200:	1	2	9
009	02/20/200:	1	2	9

**Source Water Assessment Summary:** In an effort to assess the vulnerability of each New Hampshire’s public water supply sources, the New Hampshire Department of Environmental Services (NHDES) prepared drinking water Source Water Assessment Reports for all public water systems between 2000 and 2003. The Source Water Assessment Reports include a map of each Source Water Protection Area (SWPA), a list of potential and known contamination sources, as well as a summary of available protection options. The Susceptibility Rating can be viewed on the chart located on this page. **Note:** As indicated on the chart, the results of Merrimack Village District’s Source Water Assessment Report are from 2000 and 2002. This information is twenty to twenty-two years old and includes information that was current at the time the report was completed. Therefore, some of the ratings might be different if updated to reflect current information. At the present time, DES has no plans to update this data.

The complete Source Water Assessment Report is available for review at MVD’s office located at 2 Greens Pond Rd Merrimack, NH. For more information, call MVD’s Water Quality Testing Specialist, Jill Lavoie at 603-424-9241 x: 103 or email [jill.lavoie@mvdwater.org](mailto:jill.lavoie@mvdwater.org), or visit the [NHDES website](http://NHDES website).

**How can I get involved?**

For more information about your drinking water please contact MVD’s Water Quality Testing Specialist, Jill Lavoie by phone at 603-424-9241 x: 103 or email [jill.lavoie@mvdwater.org](mailto:jill.lavoie@mvdwater.org) or contact MVD’s Superintendent, Ronald Miner, Jr. by phone at 603-424-9241 x: 107 or email [ron.miner@mvdwater.org](mailto:ron.miner@mvdwater.org). MVD’s Board of Commissioners meet the 3<sup>rd</sup> Monday of each month (except holidays). The Public Session Agenda of the BOC Meeting includes “Questions from the Public/Press”. Questions can be submitted in writing to MVD via email at [customerservice@mvdwater.org](mailto:customerservice@mvdwater.org), or by mail to 2 Greens Pond Road, Merrimack, NH 03054. Please refer to MVD’s website [www.mvdwater.org](http://www.mvdwater.org) for further details (including dates, times, full agendas).

**Drinking Water Contaminants:**

**Lead:** If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. This water system is responsible for high quality drinking water but cannot control the variety of materials used in your plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing cold water from your tap for at least 30 seconds before using water for drinking or cooking. Do not use hot water for drinking and cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline at 1-800-426-4791 or at [US EPA Basic Information about Lead in Drinking Water](http://US EPA Basic Information about Lead in Drinking Water).



## Water Quality

In order to ensure that tap water is safe to drink, EPA prescribes regulations which limit the amount of contaminants in water provided by public water systems. Last year MVD tested for various contaminants, including inorganic contaminants (salts, metals), organic chemical contaminants (synthetic and volatile chemicals), and radioactive contaminants. The following tables only show the substances that were detected in MVD's water in 2021 or earlier. Please note, during 2021 MVD temporarily obtained water from Pennichuck Water Works to provide customers with PFAS complaint water. As such, we have included the Pennichuck Water Works testing results from their CCR. Pennichuck Water Works complete CCR can be found on their website at <https://pennichuck.com/pdf/CCR-A0.pdf>.

All sources of drinking water contain some naturally occurring contaminants. At low levels, these substances are generally not harmful in our drinking water. Removing all contaminants would be extremely expensive, and in most cases, would not provide increased protection of public health. A few naturally occurring minerals may actually improve the taste of drinking water and have nutritional value at low levels. Unless otherwise noted, the data presented in this table is from testing completed in the prior calendar year. The EPA and/or the NHDES requires us to monitor for certain contaminants less than once per year because the concentrations of these contaminants do not vary significantly from year to year, or the system is not considered vulnerable to this type of contamination. As such, some of our data, though representative, may be more than one-year-old. The data tables included in this report may have terms and abbreviations that are not familiar; to help with understanding this information we have provided "IMPORTANT DRINKING WATER DEFINITIONS".

## QUESTIONS REGARDING THIS CCR REPORT

If you have any questions regarding this report or would like additional information about the water system please contact MVD's Business Manager/Water Quality & Testing Specialist, Jill Lavoie by phone at 603-424-9241 x: 103, by emailing [jill.lavoie@mvdwater.org](mailto:jill.lavoie@mvdwater.org) or in-person at MVD office located at 2 Greens Pond Rd Merrimack NH, 03054. MVD's normal business hours are Monday - Friday, from 8:00 AM - 4:30 PM.

**Additionally, you may contact any of the offices listed below for information.**

Name:	Phone/Website
US EPA	<a href="http://www.epa.gov">www.epa.gov</a>
US EPA Safe Drinking Water Hotline	800-426-4791
NHDES Drinking Water & Groundwater Bureau	603-271-2513
American Water Works Association	<a href="http://www.awwa.org">www.awwa.org</a>
New England Water Works Association	<a href="http://www.newwwa.org">www.newwwa.org</a>
NH Water Works Association	<a href="http://www.nhwwa.org">www.nhwwa.org</a>

## VIOLATIONS

VIOLATIONS	Date of Violation	Explanation of Violation	Length of Violation Return to Compliance	Action Taken to Resolve	Health Effects (Env-Dw 804-810)
DBP Monitoring and Reporting (M/R) - Chlorine	Listed on NHDES OneStop as 07/01/2021. Violation Letter reflects date as 10/11/2021.	This was a reporting violation only. Samples were taken as required per the NHDES Sampling Schedule. Results are required to be received by NHDES by the 10 <sup>th</sup> of the month following sampling. These results were received by NHDES on 10/14/2021	10/15/2021	Reports were submitted to NHDES.	N/A
Monitoring and Reporting (M/R) - Combined Radium (-226 and -228)	01/01/2021	Federal rules require a new well perform an initial round of 4 consecutive quarters of radionuclide's and VOCs. Radionuclide's need to be sampled in each quarter to determine seasonal variability. MVD missed the quarter 1 of 2021 required sampling.	08/27/2021	The radionuclide's samples were collected in quarter 1 of 2022. The VOC initial round requires 4 consecutive quarters; the first sample was collected in Quarter 2 of 2021 and continued quarterly until Quarter 1 of 2022	N/A
Monitoring and Reporting (M/R) - Compliance Gross Alpha (A.G.A. – Uranium)	01/01/2021		08/27/2021		N/A
Monitoring and Reporting (M/R) - Uranium / (Mass units in ug/L)	01/01/2021		08/27/2021		N/A
Monitoring and Reporting (M/R) - Volatile Organic Compounds (VOC)	01/01/2021		01/27/2021		N/A

**VIOLATIONS**  
(CONTINUED)

VIOLATIONS	Date of Violation	Explanation of Violation	Length of Violation Return to Compliance	Action Taken to Resolve	Health Effects (Env-Dw 804-810)
MCL/Sample Average Violation - Perfluorooctanoic ACID (PFOA)	07/01/2021	<p>The Running Annual Average (RAA) calculation represents the average of all sample results collected within a one-year period. MVD drinking water RAA calculation was above the enforceable MCL for the following:</p> <p>Site ID 504-GPW 3 Camp Sargent Treat House/003: Perfluorooctanoic Acid (PFOA) RAA = 20 ng/L</p> <p>Site ID 505-GPW 2A Berry Ln Treatment House/008 Perfluorooctanoic Acid (PFOA) RAA = 13 ng/L</p> <p>Site ID 508-Finished Water/WTP/Blend 007 009 Perfluorooctanoic Acid (PFOA) RAA = 25 ng/L</p>	Anticipated to Return to Compliance in Fall 2022.	<p>Wells 4 &amp; 5 currently have treatment for PFOA.</p> <p>MVD completed construction for the PFAS Treatment Plant for Wells 7 &amp; 8 in spring of 2022; the PFOA Treatment Systems is online.</p> <p>The construction of the PFAS Treatment Plant for Wells 2 &amp; 9 is scheduled to be complete in the Fall of 2022.</p> <p>MVD has been intermittently flowing water from Pennichuck Water Works that is below the PFOA MCL into the MVD system until the aforementioned treatment systems are complete.</p> <p>MVD Wells that have been found to be over the MCL will only be used if they are absolutely necessary to provide additional supply or in case of emergency.</p> <p>Additionally, MVD has filed suit in NH Superior Court against the parties responsible for PFOA contamination of MVD's wells.</p> <p>MVD is also pursuing grant funding through NHDES for PFOA treatment.</p>	<p>“Some people who drink water containing perfluorooctanoic acid (PFOA) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, may experience increased cholesterol levels, and may have an increased risk of getting certain types of cancer. It may also lower a woman’s chance of getting pregnant.”</p>



## LEAD AND COPPER

Contaminant (Units)	Action Level	90th Percentile Sample Value	Date	# of Sites Above AL	Violation Yes/No	Likely Source of Contamination	Health Effects of Contaminant
Copper (ppm)	1.3	0.216	11/17/2021	0	No	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	Copper is an essential nutrient, but some people who drink water containing copper in excess of the action level over a relatively short amount of time could experience gastrointestinal distress. Some people who drink water containing copper in excess of the action level over many years could suffer liver or kidney damage. People with Wilson's Disease should consult their personal doctor.
		0.222	06/16/2021	0	No		
Lead (ppb)	15	0.000	11/17/2021	0	No	Corrosion of household plumbing systems, erosion of natural deposits	(15 ppb in more than 5%) Infants and young children are typically more vulnerable to lead in drinking water than the general population. It is possible that lead levels at your home may be higher than at other homes in the community as a result of materials used in your home's plumbing. If you are concerned about elevated lead levels in your home's water, you may wish to have your water tested and flush your tap for 30 seconds to 2 minutes before using tap water. Additional information is available from the Safe Drinking Water Hotline (800-426-4791). (Above 15 ppb) Infants and children who drink water containing lead in excess of the action level could experience delays in their physical or mental development. Children could show slight deficits in attention span and learning abilities. Adults who drink this water over many years could develop kidney problems or high blood pressure.
		0.002	06/16/2021	0	No		



## DETECTED WATER QUALITY RESULTS

### Inorganic Contaminants:

Contaminant (Units)	Level Detected*	Date	MCL	MCLG	Violation YES/NO	Likely Source of Contamination	Health Effects of Contaminant
Barium (ppm)	0.086	2021	2	2	NO	Discharge of drilling wastes; discharge from metal refineries; erosion of natural deposits	Some people who drink water containing barium in excess of the MCL over many years could experience an increase in their blood pressure.
Nitrate (as Nitrogen) (ppm)	1.71	2021	10	10	NO	Runoff from fertilizer use; leaching from septic tanks, sewage; erosion of natural deposits	(5 ppm through 10 ppm) Nitrate in drinking water at levels above 10 ppm is a health risk for infants of less than six months of age. High nitrate levels in drinking water can cause blue baby syndrome. Nitrate levels may rise quickly for short periods of time because of rainfall or agricultural activity. If you are caring for an infant, you should ask for advice from your health care provider. (Above 10 ppm) Infants below the age of six months who drink water containing nitrate in excess of the MCL could become seriously ill and, if untreated, may die. Symptoms include shortness of breath and blue baby syndrome.

### Volatile Organic Contaminants:

Contaminant (Units)	Level Detected*	Date	MCL	MCLG	Violation YES/NO	Likely Source of Contamination	Health Effects of Contaminant
Haloacetic Acids (HAA) (ppb)	Low = ND High = 15 Average = 15	2021	60	NA	NO	By-product of drinking water disinfection	Some people who drink water containing haloacetic acids in excess of the MCL over many years may have an increased risk of getting cancer.
Total Trihalomethanes (TTHM) (Bromodichloromethane Bromoform Dibromochloromethane Chloroform) (ppb)	Low = 1 High = 30 Average = 7.5	2021	80	N/A	NO	By-product of drinking water chlorination	Some people who drink water containing trihalomethanes in excess of the MCL over many years may experience problems with their liver, kidneys, or central nervous systems, and may have an increased risk of getting cancer.

**PER- AND POLYFLUOROALKYL SUBSTANCES (PFAS) CONTAMINANTS**

Contaminant (Units)	Level Detected	MCL	MCLG	Violation YES/NO	Likely Source of Contamination	Health Effects of Contaminant
Perfluorohexane sulfonic acid (PFHxS) (ppt)	ND	18	0	NO	Discharge from industrial processes, wastewater treatment, residuals from firefighting foam, runoff/leachate from landfills and septic systems	Some people who drink water containing perfluorohexane sulfonic acid (PFHxS) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, or may experience increased cholesterol levels. It may also lower a women's chance of getting pregnant.
Perfluorononanoic acid (PFNA) (ppt)	ND	11	0	NO	Discharge from industrial processes, wastewater treatment, residuals from firefighting foam, runoff/leachate from landfills and septic systems	Some people who drink water containing perfluorononanoic acid (PFNA) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, or may experience increased cholesterol levels.
Perfluorooctane sulfonic acid (PFOS) (ppt)	2.87	15	0	NO	Discharge from industrial processes, wastewater treatment, residuals from firefighting foam, runoff/leachate from landfills and septic systems	Some people who drink water containing perfluorooctane sulfonic acid (PFOS) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, may experience increased cholesterol levels, and may have an increased risk of getting certain types of cancer. It may also lower a women's chance of getting pregnant.
Perfluorooctanoic acid (PFOA) (ppt)	17.07	12	0	YES	Discharge from industrial processes, wastewater treatment, residuals from firefighting foam, runoff/leachate from landfills and septic systems	Some people who drink water containing perfluorooctanoic acid (PFOA) in excess of the MCL over many years could experience problems with their liver, endocrine system, or immune system, may experience increased cholesterol levels, and may have an increased risk of getting certain types of cancer. It may also lower a women's chance of getting pregnant.

## **RESOURCE INFORMATION FOR PER- AND POLYFLUOROALKYL SUBSTANCES (PFAS)**

The most up to date information can be found on the following websites:

### **NH PFAS Investigation**

<https://www4.des.state.nh.us/nh-pfas-investigation/>

### **NH Department of Health and Human Services**

<https://www.dhhs.nh.gov/programs-services/environmental-health-and-you/poly-and-fluoroalkyl-substances-pfas>

### **United States Environmental Protection Agency**

<https://www.epa.gov/pfas>

### **MVD PFAS Information**

Detailed information, including “Frequently Asked Questions”, Notices, Planning/Financial info, Announcements, Media/Press Releases, as well as the analysis reports of water sampling test results, can be found on our website at [www.mvdwater.org](http://www.mvdwater.org).

Additionally, MVD offers email notification of the analysis reports of water sampling test results to subscribers. Visit [www.mvdwater.org](http://www.mvdwater.org) to subscribe.

Construction of the PFAS Treatment Plant for Wells 7 & 8 has been completed and is operational as of spring 2022. Construction of the Wells 2 & 9 PFAS Treatment Plant is currently under construction and is anticipated to be operational in the Fall of 2022. The cost of these PFAS Treatment Plant is approximately \$14.5 million. These investments, along with on-going operations and maintenance costs, are supported by the voter approved budget as well as grants and loans. MVD continues to pursue additional grants through NHDES. Additionally, MVD has filed suit in New Hampshire Superior Court against the parties responsible for the PFOA contamination of MVD’s wells.

## SECONDARY CONTAMINANTS

Secondary MCLs (SMCL)	Level Detected	Date	Treatment technique (if any)	AL (Action Level), SMCL or AGQS (Ambient groundwater quality standard)	Specific contaminant criteria and reason for monitoring
Chloride (ppm)	153	2021	N/A	250	Wastewater, road salt, water softeners, corrosion
Iron (ppm)	< 0.25	2021	N/A	0.3	Geological
Manganese (ppm)	0.003	2021	N/A	0.05	Geological
PH (ppm)	7.083	2021	N/A	6.5-8.5	Precipitation and geology
Sodium (ppm)	88	2021	N/A	100-250	We are required to regularly sample for sodium
Sulfate (ppm)	22.01	2021	N/A	250	Naturally occurring
Zinc (ppm)	0.01	2018	N/A	5	Galvanized pipes

## ADDITIONAL TESTING

Additional Tests	Description of Data Requested	Date	Treatment Technique (if any)	Results (with units)	Specific contaminant criteria and reason for monitoring
Iron	Average	2021	N/A	.96 mg/L	Samples taken for Corrosion Control Study
Orthophosphat e-P	Average	2021	N/A	.441 mg/L	
Total Organic Compounds Combined	Average	2021	N/A	1.098 mg/L	
Turbidity (NTU)	Average	2021	TT	1.71 NTU	Samples taken for System Evaluation Study Turbidity has no health effects. However, turbidity can interfere with disinfection and provide a medium for microbial growth. Turbidity may indicate the presence of disease-causing organisms. These organisms include bacteria, viruses, and parasites that can cause symptoms such as nausea, cramps, diarrhea, and associated headaches.
Bromide	Average & Range	2021	N/A	Low – 25.9 High – 75.2 Average – 46.3	UCMR – Unregulated Contaminate Monitoring Rule EPA uses the Unregulated Contaminant Monitoring Rule (UCMR) to collect data for contaminants that are suspected to be present in drinking water and do not have health-based standards set under the Safe Drinking Water Act (SDWA).
Manganese	Average & Range	2021	N/A	Low – 2.5 High – 390 Average – 99.8	

## PENNICHUCK WATER WORKS

During 2021 MVD temporarily obtained water from Pennichuck Water Works provide customers with PFAS compliant water. As such, we have included the Pennichuck Water Works testing results from their CCR. Pennichuck Water Works complete CCR can be found on their website at <https://pennichuck.com/pdf/CCR-A0.pdf>.

Pennichuck Water- Nashua Core- 2021 Results										EPA # 1621010	
Turbidity		TT	Lowest Monthly % of Samples			Highest Detected Daily Value		Violation Yes/No		Typical Source of Contaminant	
Daily Compliance (NTU)		5	-----			0.90 on July 20, 2021		No		Soil Runoff	
Monthly Compliance*		At least 95% - November of 2021			-----		No				
<p>Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of water quality.</p> <p>*Monthly turbidity compliance is related to a specific treatment technique (TT). Our system filters the water so at least 95% of our samples each month must be below the turbidity limits specified in the regulations.</p>											
Inorganic Contaminants		Year Collected	Highest Detect	Range Detected	MCL	MCLG	Violation Yes/No		Typical Source of Contaminant		
Barium (ppm)		2021	0.0078	NA	2	2	No		Discharge of drilling wastes; discharge from metal refineries; erosion or the natural deposits		
Nitrate (ppm)		2021	0.40	NA	10	10	No		Runoff from fertilize use; leaching from septic tanks, sewage; erosion of natural deposits		
Total Organic Carbon (ppm)		2021	Average 0.81	0.54 - 0.98	TT	NA	No		Naturally present in the environment		
Organic Chemical Contaminants											
Perfluorooctanoic acid (PFOA)(ppt)		2021	RAA 2.50	ND - 6.12	12	0	No		Discharge from industrial processes; wastewater treatment, residuals from firefighting foam; runoff/leachate from landfills and septic systems		
Disinfectants and Disinfection By-Products		Year Collected	Level Detect	Range Detected	MCL	MCLG	Violation Yes/No		Typical Source of Contaminant		
Chlorine (ppm)		2021	Average 0.61	0.02 - 1.66	4-MRDG	4-MRDG	No		Water additive used to control microbes		
Total Trihalomethanes (TTHM) (ppb)		2021	RAA 35.5	10.0 - 48.0	80	NA	No		By-product of drinking water disinfection		
Haloacetic Acids (ppb)		2021	RAA 12.5	7.0 - 15.0	60	NA	No		By-product of drinking water disinfection		
Radiological Contaminants		Year Collected	90th Percentile	Action Level	MCLG	# of Sites Sampled	# sites above Action Level	Violation Yes/No		Typical Source of Contaminant	
Lead (ppb)		2020	0	15	0	26	0	No		Corrosion of household plumbing systems; erosion of natural deposits	
Copper (ppm)		2020	0.05	1.3	1.3	26	0	No		Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives	
Secondary Contaminants		Year Collected	Highest Detect	Range Detect	MCL	MCLG	Violation Yes/No		Typical Source of Contaminant		
Radium 226 & 228 (pCi/l)		2015	0.5±0.8	NA	5	0	No		Erosion of natural deposits		
Specific contaminant criteria and reason for monitoring											
Secondary MCLs (SMCL)	Level Detected	Date	Treatment technique (if any)	AL (Action Level), SMCL or AGQS (Ambient groundwater quality standard)							
Chloride (ppm)	63	2021	N/A	250							
Hardness (ppm)	17.3	2021	N/A	N/A							
Iron (ppm)	0.032	2021	N/A	0.3							
Manganese (ppm)	0.0096	2021	N/A	0.05							
Nickel (ppm)	0.0023	2021	N/A	N/A							
pH (SU)	7.76	2021	N/A	6.5-8.5							
Sodium (ppm)	40.1	2021	N/A	100-250							
Sulfate (ppm)	5	2021	N/A	250							
Zinc (ppm)	0.277	2021	N/A	5							

# PENNICHUCK WATER WORKS

(Continued)

<b>ADDITIONAL TESTING</b>				
<b>Unregulated Contaminant Monitoring Regulation 3</b>	<b>Year Collected</b>	<b>Highest Detect</b>	<b>Range Detected</b>	<b>Reason for Monitoring</b>
Strontium (ppb)	2015	86	56 - 86	The elements listed in this section are contaminants that do not have a standard set. These contaminants are monitored in order to provide information to the US Environmental Protection Agency, while they conduct evaluation on whether these contaminants should have a standard established.
Chromium, Hexavalent (ppb)	2015	0.06	BDL - 0.06	
Chlorate (ppb)	2015	100	72 - 100	
<b>Unregulated Contaminant Monitoring Regulation 4</b>				
Haloacetic Acids HAA5 (ppb)	2018/2019	21.6	4.4 - 21.6	The elements listed in this section are contaminants that do not have a standard set. These contaminants are monitored in order to provide information to the US Environmental Protection Agency, while they conduct evaluation on whether these contaminants should have a standard established.
Haloacetic Acids HAA6Br (ppb)	2018/2019	8.5	4.6 - 8.5	
Haloacetic Acids HAA9 (ppb)	2018/2019	28.9	8.6 - 28.9	
Manganese (ppb)	2018/2019	4.06	0.7 - 4.6	
Germanium (ppb)	2018/2019	<b>BDL</b>	BDL	
<b>Cyanotoxin Assessment Monitoring</b>				
Total microcystin (ppb)	2020	BDL	BDL	The elements listed in this section are contaminants that do not have a standard set. These contaminants are monitored in order to provide information to the US Environmental Protection Agency, while they conduct evaluation on whether these contaminants should have a standard established.
Cylindrospermopsin (ppb)	2020	BDL	BDL	
Anatoxin-a (ppb)	2020	BDL	BDL	

## IMPORTANT DRINKING WATER DEFINITIONS

TERM	DEFINITION
AGQS	Ambient Groundwater Quality Standard: An enforceable standard set by NHDES under Chapter 485 of the New Hampshire Safe Drinking water Act.
AL	Action Level: The concentration of a contaminant which, if exceeded, triggers treatment or other requirements which a water system must follow.
BDL	Below Detection Limit
LEVEL I ASSESSMENT:	A study of the water system to identify potential problems and determine, if possible, why total coliform bacteria have been found in our water system.
LEVEL II ASSESSMENT:	A very detailed study of the water system to identify potential problems and determine, if possible, why an E. coli MCL violation has occurred and/or why total coliform bacteria have been found in our water system on multiple occasions.
MCL	Maximum Contaminant Level: The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.
MCLG	Maximum Contaminant Level Goal: The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.
mg/L	Milligrams per Liter
MNR	Monitored Not Regulated
MPL	State Assigned Maximum Permissible Level
MRDL	Maximum Residual Disinfectant Level: The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
MRDLG	Maximum Residual Disinfection Level Goal: The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
MRL	Minimum Reporting Level
N/A or NA	Not Applicable
ND	Not Detected
NR	Monitoring not Required but Recommended.
NTU	Nephelometric Turbidity Units: Turbidity is a measure of the cloudiness of the water. We monitor it because it is a good indicator of the effectiveness of our filtration system.
ppb	Parts per Billion or Micrograms per Liter ( $\mu\text{g/L}$ )
ppm	Parts per million or Milligrams per Liter (mg/L)
ppt	Parts per Trillion
RAA	Running Annual Average
TTHM	Total Trihalomethanes
TT	Treatment Technique: A required process intended to reduce the level of a contaminant in drinking water.
UCMR	Unregulated Contaminant Monitoring Rule
ug/L	micrograms per Liter





## WATER RESTRICTIONS/BANS

### Purpose:

1. To assist in managing the water distribution system – ensuring we maintain adequate supply for residential and commercial usage.
2. Maintain the required level of water in the storage tanks to ensure ample pressure for potential use by the Town of Merrimack's Fire Department.
3. Comply with the New Hampshire Department of Environmental Services (NHDES) Drinking Water and Groundwater Bureau (DWGB) rules and regulations which requires water providers to submit and enforce a "Conservation Plan".

### Reasoning:

MVD's water is supplied from groundwater wells, not surface water such as rivers, lakes, and reservoirs. The New Hampshire Department of Environmental Services (NHDES) Drinking Water and Groundwater Bureau (DWGB) permits each of MVD's wells to withdraw a maximum specified quantity of water from the ground per minute – this limits the amount of water we are permitted to produce at a time. Limiting the production amount allows water withdrawal from the aquifer in a controlled manner, which helps protect against seasonal fluctuations, and aids in maintaining sufficient supply. Irrigation and sprinklers have the highest rate of water consumption and causes substantially increased demands. Increased demand is supplied by three storage tanks; the tanks cannot fill up faster than what we are allowed to produce – having Water Restrictions allows the tanks to replenish and be ready for peak usage demands.

### Details:

Information about the current Watering Restriction as well as any changes to the Level of the Watering Restrictions can be found posted on signs/banners located throughout town, through email notification for subscribers, as well as on MVD's Facebook page and website. Other useful information on the Watering Restrictions/Bans page of our website is a "Frequently Asked Questions" document, an "Irrigation Calculator", links to the "US Drought Monitor for NH" and to the "Known Water Use Restrictions". MVD staff adjusts production rates to match demand and continuously monitors the water distribution system, the weather conditions and forecasts to determine if additional Watering Restrictions are necessary.

**Please be advised - MVD's Watering Restrictions and Bans are strictly enforced.**

**Per MVD By-Law 1.D.: "The first violation will result in a warning letter. Further violations will result in termination of water service as well as fees."**

## MVD has FOUR levels for Water Restrictions as follows:

### YEAR-ROUND ODD/EVEN

#### Address/Calendar Day - Watering is permitted based on number of the street address.

- Odd Street Address: ODD calendar days
- Even Street Address: EVEN calendar days
- Condo Units – *please contact your Property Management Company*

31st of March, May, July, August, and October – all residents may water outside, from 5AM to 8AM only.  
(Refer to MVD By-Laws 2.D. and 2.J.)

### LEVEL 1

#### ODD/EVEN with TIME LIMIT

- Odd Street Addresses: ODD calendar days
  - Even Street Addresses: EVEN calendar days
  - Condo Units – *please contact your Property Management Company*
- ONLY between: 5am to 8am and/or 5pm to 8pm
- i. Washing of streets, driveways, sidewalks or other impervious areas is prohibited.
  - ii. Washing of cars and boats at a non-commercial facility shall be restricted to odd/even days by address as described above.

### LEVEL 2

#### DAY AND TIME LIMIT

- Odd Street Addresses: MONDAYS & THURSDAYS
  - Even Street Addresses: TUESDAYS & FRIDAYS
  - Condo Units – *please contact your Property Management Company*
- ONLY between: 5am to 8am and/or 5pm to 8pm
- i. Washing of streets, driveways, sidewalks or other impervious areas is prohibited.
  - ii. Washing of cars and boats at a non-commercial facility shall be restricted to odd/even days by address as described above.

### LEVEL 3

#### NO OUTSIDE WATER USE

#### Restriction Exceptions:

- i. Hand irrigation of crops used for food by residents at a residential property shall not be restricted.
- ii. Water to sustain animal life shall not be restricted.
- iii. Despite the authority granted by RSA 41:11-d. water use restrictions shall not apply to uses that obtain water from sources other than the public water supply, unless it can be clearly demonstrated that the use of such water directly affects the public water supply. Note: Municipalities or village districts have the authority to implement lawn watering restrictions in accordance with RSA 41:11-d applicable to all water users (including those using private wells) under state declared drought conditions.



# Merrimack Village District

2 Greens Pond Rd Merrimack, NH 03054

Monday – Friday 8:00 AM - 4:30 PM

Phone : 603-424-9241 Fax : 603-424-0563

Email : [customerservice@mvdwater.org](mailto:customerservice@mvdwater.org)

Website: [www.mvdwater.org](http://www.mvdwater.org)

Facebook: [www.facebook.com/MerrimackVillageDistrict](https://www.facebook.com/MerrimackVillageDistrict)

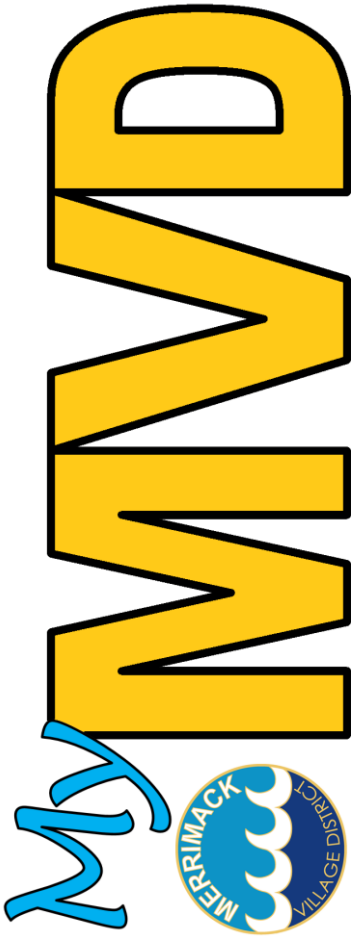
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Visit MVD's website [www.mvdwater.org](http://www.mvdwater.org)

Billing, Payment, and Rate Info, Appointment Scheduling, Scheduled Maintenance/Repairs, Water Flushing, Outages, Water Quality, Water Restrictions/Bans, By-Laws, Meetings, and Reports and to access the new Customer Web Portal MyMVD

Want the latest updates...?

Visit the website to sign up for MVD's email notifications and follow us on Facebook



## **MyMVD is NOW AVAILABLE!!**

***MVD's new online customer web portal for all-in-one access!***

***View your bill, account history, make payments, and MORE... Log into MyMVD to view/update your options for:***

- **E-bill**
- **AutoPay**  
*(no fee for ACH bank payment)*
- **New Communication Options**  
Receive emails, automated calls, and/or texts for the following:
  - Billing Statements
  - Payment Receipts
  - Returned Payments
  - Late Fee/Disconnect Notices
  - AutoPay Notifications
  - High Usage Notifications

**[www.mvdwater.org](http://www.mvdwater.org)**

**Click the  logo**

NOTE: There is a Payment Services Fee (PSF) to process Credit/Debit Card & E-check payments. The PSF is the greater of \$2.50 or 2.5%. The PSF is charged by the payment processing company. The PSF is non-refundable. Per "NH RSA 80:52c Electronic Payment" MVD cannot absorb any processing fees; all fees must be paid by the customer. The PSF will appear on your statement as "MERRIMACK VILLAGE". By processing payment you agree to MVD's Terms & Conditions.

# MAINTENANCE PROGRAMS

**MVD has the following maintenance programs in place to maintain the water quality and supply:**

## **Water Flushing Program –**

To maintain the water quality throughout the water distribution system, MVD performs a unidirectional flushing of the water mains in the spring and autumn of each year. The program involves opening flushing valves to create increased water flow; this dislodges and cleans out naturally occurring sediment in the water mains. **Flushing occurs weekdays between the hours of 8:30 AM to 3:00 PM.**

In order to keep customers aware of the progress\*, MVD provides notification of the streets scheduled for flushing on a weekly basis to Merrimack TV Online, as well as the two local newspapers. Additionally, the schedule is posted on our website at [www.mvdwater.org](http://www.mvdwater.org) as well as posted to our Facebook page.

During the water flushing there can be fluctuations of pressure and/or brief interruptions of water service. Additionally, flushing may cause minor flooding of streets, and discolored water.

Discolored water is typically caused by sediment, such as iron. Although discolored water is not aesthetically pleasing it is not unsafe\*\* and can be easily resolved by flushing the water service line to the property. Flushing allows a larger than normal quantity of water to flow through the service line, which helps clear out the sediment. You may notice the discoloration return after the water has sat in the lines for a period, such as overnight or during the day if it is not being used – this is to be expected. When the water is not used for a longer period of time the sediment settles, when water is turned on it is agitated and the discoloration returns. If this happens, you may repeat the flushing process.

If your water is discolored, we recommend avoiding the use of hot water until the cold water is clear. If you have used hot water prior to/during flushing and are noticing discoloration in the hot water, the water heater may need to be flushed – refer to the manufacturer’s manual for instructions or contact a licensed plumber.

\*Residential customers with special water needs required for medical reasons are urged to call MVD so they can be notified in advance of flushing in their area.

\*\*Some people may be more vulnerable to contaminants in drinking water than the general population. These people should seek advice about from their health care providers.

## **(MAINTENANCE PROGRAMS CONTINUED)**

### **Fire Hydrant Maintenance –**

MVD's Hydrant Maintenance Program ensures that the hydrants are operable and available for use by the Merrimack Fire Department in an emergency situation. Hydrants are flushed twice a year (usually in the spring and autumn) and typically after any use by the fire department. During the flushing process MVD's technicians perform an inspection of the hydrant and its parts to ensure the hydrant is operable and readily accessible. Inspection includes a visual examination of the hydrant; including checking valves, checking (and if necessary cleaning/lubricating) caps, checking for leaks, checking the flow of water, and assessing if there are any required repairs to the hydrant or area surrounding it. During the winter hydrants are cleared of snow and ice. Hydrants are also painted as needed which is necessary to ensure the fire department can readily locate a hydrant.

### **Backflow Prevention Device Program -**

Backflow devices are required by the New Hampshire Department of Environmental Services – Drinking Water & Groundwater Bureau (NHDES DWGB) as part of the Cross-Contamination Control Program. In the event of a decrease or increase in water pressure, the backflow device protects any contaminated water from being siphoned back into the water system; protecting the water system from potential contamination.

MVD has licensed backflow inspectors who perform annual and semi-annual testing of the backflow devices. Annual tests are required for businesses considered “low” hazard (such as office buildings) and semi-annual tests are required for “high” hazard facilities (such as gas stations and medical facilities).

Questions about this program? Please contact Jill Lavoie by phone at 603-424-9241 x: 103 or via email at [jill.lavoie@mvdwater.org](mailto:jill.lavoie@mvdwater.org)

### **Meter Exchange Program –**

Like any mechanical device, water meters are susceptible to wear and deterioration over time which causes the internal mechanics of the meter to slow down. In turn, the slow down causes water usage to be registered inaccurately; typically, lower than what is actually used. This results in unaccounted for or “lost” water. Lost water has a fiscal impact on MVD and its customers. Lost water is not billed and does not generate revenue; however, it still costs MVD to pump, treat, and distribute the water. The potential for revenue loss can be staggering if a large number of meters are under-registering. MVD's water meter exchange program is intended to decrease lost water and thereby, reduce unnecessary costs. To ensure the accuracy of meter readings and billings MVD performs routine meter exchanges. Service locations that are due for a meter exchange will receive notification.

**For additional information including Flushing Schedules please visit [www.mvdwater.org](http://www.mvdwater.org) or refer to the MVD Facebook page at <https://www.facebook.com/MerrimackVillageDistrict/>.**

# 2022 ANNUAL REPORT



## SECTION III: CUSTOMER INFORMATION



# BILLING & SCHEDULE OF RATES

Bills are sent quarterly in 3 cycles. The property’s location determines the billing cycle and which month bills are sent. The quarterly cycles can be viewed on our web page at <http://www.mvdwater.org/billing>. MVD’s rates and fees are based upon the type of service for each location. Below are the types and explanation of the charges. The complete Schedule of Rates is available on our website at [www.mvdwater.org/billing](http://www.mvdwater.org/billing) (hardcopies can be obtained at the MVD office).

**Domestic (Residential) water bills consist of the following:**

- Meter Charge – Cost is determined by the meter size for the water service location. Water service locations with multiple units served by on meter are charged per unit (refer to MVD By-Laws: Section 9).
- Water Usage Charge – Cost for all water passing through the meter; whether used, wasted, or lost by leakage.
- \*Hydrant Charge – For structures, buildings, or units within a six hundred (600) foot radius of a hydrant. This charge applies regardless if the property is provided water service by MVD.

**Mercantile & Industrial water bills consist of the following:**

- Meter, Usage, & \*Hydrant charges as listed above
- Fire Sprinkler Charge – For structures, buildings, or units that are connected to a fire sprinkler water service line. Cost determined by the size of water line.

Description:	Rate:	
Water Consumption/Usage Charge	\$3.14 per 100 cubic feet for usage <u>up to</u> 3,000 cubic feet per quarter. \$3.45 per 100 cubic feet for usage <u>over</u> 3,000 cubic feet per quarter.	
<b>Meter Charge</b>	<b>Quarterly:</b>	<b>Yearly:</b>
5/8"	\$21.65	\$86.58
1"	\$38.57	\$154.29
1-1/2"	\$59.66	\$238.65
2"	\$87.97	\$351.87
3"	\$133.76	\$535.02
4"	\$207.29	\$829.17
6"	\$387.39	\$1,549.56
8"	\$601.34	\$2,405.37
10"	\$848.04	\$3,392.16
12"	\$1,508.49	\$6,033.96
<b>Hydrant Charge</b>	<b>Quarterly:</b>	<b>Yearly:</b>
Domestic (Residential/Condominiums)	\$26.36	\$105.45
Mercantile	\$52.73	\$210.90
Industrial	\$131.26	\$525.03
<b>Fire Protection</b>	<b>Quarterly:</b>	<b>Yearly:</b>
2"	\$75.76	\$303.03
4"	\$151.79	\$607.17
6"	\$339.94	\$1,359.75
8"	\$605.23	\$2,420.19
10"	\$1,049.51	\$4,198.02
12"	\$1,362.25	\$5,448.99
Carrying Charges/Late Fees	Monthly charge of 1.5% of total balance due past 30 days Minimum \$5.00	
Return Payment Fee	\$25.00 + MVD Cost	
Lien Recording and Lien Release Recording Liens and Lien Releases are recorded to the Hillsborough County Registry of Deeds (HCRD).	Lien Recording and Lien Release Recording - Current HCRD Cost LCHIP Fees - Current HCRD Cost Filing Fee - \$75.00 per recording	
Service Transfer Fee (Buyer)	\$40.00	
Final Reading/Billing Fee (Seller)	\$30.00	

Note: The chart above only reflects a part of the Schedule of Rates. The complete Schedule of Rates is available online at [www.mvdwater.org](http://www.mvdwater.org) or at the MVD Office 2 Greens Pond Rd Merrimack, NH 03054. Rates shown are as of 10/1/2022.



# ACCOUNT ACCESS & PAYMENT INFORMATION

## ONLINE ACCOUNT ACCESS

Log into **MyMVD** for all-in-one access to view your account, check you're your balance, make payments, and more! Visit [www.mvdwater.org](http://www.mvdwater.org) and click on the MyMVD logo.



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## PAYMENT OPTIONS



MVD accepts cash, checks, money orders, Visa, MasterCard, Discover, and e-checks, Apple Pay, Google Pay, and ACH payments from a bank account.

*NOTE: Credit Card & Banking payments can ONLY be processed online or through the automated phone system.*

### AUTOPAY - RECURRING PAYMENTS:

Have payment automatically deducted from a checking/savings account or a credit/debit card. Enroll on the MyMVD customer website or contact Customer Service.

### CREDIT/DEBIT CARD AND ACH CHECKING OR SAVINGS:

**Online:** Log into your account on the MyMVD customer website. Visit [www.mvdwater.org](http://www.mvdwater.org) and click on the “MyMVD” logo.

**Phone:** 603-424-9241 Option 7

NOTE: There is a “Payment Services Fee” for processing payments with a credit/debit card as well as for one-time ach banking payments. Per “NH RSA 80:52c Electronic Payment” MVD cannot absorb any processing fees; all fees must be paid by the customer. The “Payment Services Fee” is charged by the processing company. The “Payment Services Fee” will appear on your statement as "MERRIMACK VILLAGE". The “Payment Services Fee” is non-refundable. Credit Card & Banking (Checking/Savings) payments can ONLY be processed online or through the automated phone system.

Credit/Debit Cards: \$2.50 or 2.5% (whichever is greater).

Banking (ACH): **AutoPay Recurring = NO FEES**, One-time Payments = \$2.50 or 2.5% (whichever is greater).

## **(PAYMENT OPTIONS CONTINUED)**

### **CHECK/MONEY ORDER**

**Mail To:** 2 Greens Pond Rd Merrimack, NH 03054

**Drop-off:** Payments can be dropped off at the above address; either walk-in or use the “drop-box” located to the left of the front door.

### **CASH**

Cash payments are accepted in-person during normal business hours at MVD office only.

***NOTE: All payments received, by either by mail or drop-off, prior to 1:00 pm are processed on the same business day. Payments after 1:00 pm may be processed the following business day.***

### **ADDITIONAL PAYMENT INFORMATION**

#### **Online Banking/Bill Pay:**

Payments that are processed through your online banking/bill payment method are not received electronically by MVD. Your bank will physically send a paper check to MVD via US Postal Service. Due to this delivery procedure there can be a delay in receipt of your payment. If you choose to process payment through your bank's online banking/bill payment method we advise you to request the payment be received by MVD a minimum of 1 week prior to the due date. For example, if your bill is due on the 10th, we would recommend requesting your bank have the payment to MVD by the 3rd.

#### **ADVISORY - Non-Affiliated 3rd-Party Bill Payment Services:**

Please be advised, some 3<sup>rd</sup> party bill payment services are made to APPEAR they are affiliated with Merrimack Village District. "Doxo.com" and "ChargeSmart.com" are examples of third-party companies that allow payment of utility bills via their website and mobile applications. These companies, and any other 3rd-party bill payment service companies, including online banking/bill pay services, are not affiliated with Merrimack Village District and therefore payment is NOT received electronically (a paper check will be mailed to MVD via US Postal Service). Due to this delivery procedure MVD cannot control when, or, possibly, if payment will be received - which may result in late payments/fees or potentially water service disconnection for non-payment.

#### **FINANCIAL ASSISTANCE:**

If you are experiencing financial difficulties please contact MVD Customer Service to discuss possible options for your account such as a payment arrangement. Other option may be available through the Town of Merrimack and other programs. The following are links to the Town of Merrimack's website containing this information:

**[Town Assistance Information: https://www.merrimacknh.gov/welfare-department](https://www.merrimacknh.gov/welfare-department)**

**[Area Resources: https://www.merrimacknh.gov/welfare-department/pages/area-resources](https://www.merrimacknh.gov/welfare-department/pages/area-resources)**

**Log into your online account on the MyMVD customer website to view your balance, make payment, and updated communication preferences. Visit [www.mvdwater.org](http://www.mvdwater.org) and click on the “MyMVD” icon.**

# 2022 ANNUAL REPORT



## SECTION IV: FINANCIAL REPORTS



**MERRIMACK VILLAGE DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

**MERRIMACK VILLAGE DISTRICT**  
**ANNUAL FINANCIAL REPORT**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

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# PLODZIK & SANDERSON

*Professional Association/Certified Public Accountants*

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX- 603-224-1380

## ***INDEPENDENT AUDITOR'S REPORT***

To the Members of the Board of Commissioners  
Merrimack Village District  
Merrimack, New Hampshire

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the business-type activities and enterprise fund of the Merrimack Village District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and enterprise fund of the Merrimack Village District, as of June 30, 2022, and the respective changes in financial position and cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Merrimack Village District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

The Merrimack Village District's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Merrimack Village District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



***Merrimack Village District  
Independent Auditor's Report***

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Merrimack Village District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Merrimack Village District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information** – Accounting principles generally accepted in the United States of America require that the following be presented to supplement the basic financial statements:

- Management's Discussion and Analysis,
- Schedule of the District's Proportionate Share of Net Pension Liability,
- Schedule of District Contributions – Pensions,
- Schedule of the District's Proportionate Share of Net Other Postemployment Benefits Liability,
- Schedule of District Contributions – Other Postemployment Benefits,
- Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios, and
- Notes to the Required Supplementary Information

Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 9, 2023 on our consideration of the Merrimack Village District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Merrimack Village District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Merrimack Village District's internal control over financial reporting and compliance.

March 9, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

The Merrimack Village District (the District) offers readers this narrative overview and analysis of the financial activities of the District for the year ended **June 30, 2022**.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the financial statements presented herein. The financial statements are comprised of two components: (1) proprietary fund financial statements, and (2) notes to financial statements.

**Proprietary fund financial statements:** The District's operations are accounted for as a single proprietary fund using the accrual basis of accounting. In this regard, the District's operations are accounted for in a manner similar to a private business enterprise.

**Notes to financial statements:** The notes provide additional information that is essential to a full understanding of the data provided in the financial statements.

**Other information:** In addition to the financial statements and accompanying notes, this report also presents certain supplementary information required to be disclosed by Generally Accepted Accounting Principles (GAAP) as defined by the Government Accounting Standards Board (GASB) in the United States of America.

### **NET POSITION**

As of the close of the current year, the total of assets and deferred outflows or resources, exceeded liabilities and deferred inflows of resources by \$27,038,052 (i.e., net position), a change of \$1,395,067 in comparison to the prior year. Net position may serve over time as a useful indicator of overall financial standing.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

The total investment in capital assets less depreciation at year-end was \$32,796,634, a change of \$5,616,592 from the prior year. This investment in capital assets includes buildings and improvements (e.g. water treatment plants), land and improvements, machinery, equipment, vehicles, infrastructure assets (e.g. treatment systems, pumping wells, booster stations, water mains) and intangible assets (i.e. easements).

The total debt outstanding at year-end was \$5,808,609, a change of \$689,663, due to new debt and routine debt service payments.

Additional information on capital assets and debt can be found in the Notes to Financial Statements.

### **REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to:

Merrimack Village District – 2 Greens Pond Road – Merrimack, NH 03054 / 603-424-9241

***BASIC FINANCIAL STATEMENTS***

**EXHIBIT A**  
**MERRIMACK VILLAGE DISTRICT**  
*Statement of Net Position*  
**June 30, 2022**

<b>ASSETS</b>	
Cash and cash equivalents	3,539,564
Restricted cash	577,046
Investments	\$ 999
Accounts receivable	1,186,836
Intergovernmental receivable	6,688,784
Inventory	115,769
Prepaid items	67,692
Capital assets:	
Land and construction in progress	11,354,709
Other capital assets, net of depreciation	21,441,925
Total assets	<u>44,973,324</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Amounts related to pensions	466,021
Amounts related to other postemployment benefits	28,242
Total deferred outflows of resources	<u>494,263</u>
<b>LIABILITIES</b>	
Accounts payable	1,104,771
Accrued salaries and benefits	20,105
Retainage payable	468,710
Accrued interest payable	43,673
Intergovernmental payable	8,972,537
Long-term liabilities:	
Due within one year	515,363
Due in more than one year	6,940,613
Total liabilities	<u>18,065,772</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Amounts related to pensions	352,218
Amounts related to other postemployment benefits	11,545
Total deferred inflows of resources	<u>363,763</u>
<b>NET POSITION</b>	
Net investment in capital assets	18,239,806
Restricted	194,065
Unrestricted	8,604,181
Total net position	<u>\$ 27,038,052</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT B**  
**MERRIMACK VILLAGE DISTRICT**  
**Proprietary Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2022**

---

Operating revenues:	
User charges	\$ 4,761,291
Miscellaneous	332,869
Total operating revenues	5,094,160
Operating expenses:	
Salaries and wages	1,771,541
Operation and maintenance	1,547,048
Depreciation	768,411
Total operating expenses	4,087,000
Operating gain	1,007,160
Nonoperating revenue (expense):	
Interest income	41,893
Management fees	(14,300)
Intergovernmental revenues	624,930
Change in fair market value of investments	(101,659)
Interest expense	(162,957)
Total nonoperating revenues	387,907
Change in net position	1,395,067
Net position, beginning	25,642,985
Net position, ending	\$ 27,038,052

The Notes to the Basic Financial Statements are an integral part of this statement.

**EXHIBIT C**  
**MERRIMACK VILLAGE DISTRICT**  
**Proprietary Fund**  
**Statement of Cash Flows**  
**For the Fiscal Year Ended June 30, 2022**

Cash flows from operating activities:	
Receipts from customers and users	\$5,193,269
Payments to employees	(1,816,848)
Payments to suppliers	(935,564)
Net cash provided by operating activities	<u>2,440,857</u>
Cash flows from capital and related financing activities:	
Principal paid on bonds	(500,032)
Acquisition and construction of capital assets	(6,385,003)
Proceeds from State of NH Drinking Water and Groundwater Trust	2,907,170
Proceeds from State of NH State Revolving Loan	2,431,178
Interest paid	(163,110)
Net cash used for capital and related financing activities	<u>(1,709,797)</u>
Cash flows from non-capital financing activities:	
Cash received from capital reserves	816,211
Cash paid to capital reserves	(236,923)
Net cash provided by non-capital financing activities	<u>579,288</u>
Cash flows from investing activities:	
Interest received	<u>1,302</u>
Net increase in cash	1,311,650
Cash and cash equivalents, beginning	2,804,960
Cash and cash equivalents, ending	<u>\$4,116,610</u>
<b><i>Reconciliation of Operating Gain to Net Cash Provided by Operating Activities</i></b>	
Operating gain	<u>\$1,007,160</u>
Adjustments to reconcile operating gain to net cash provided by operating activities:	
Depreciation expense	768,411
Change in other receivables	99,109
Change in prepaid items	(48,059)
Change in inventory	(21,000)
Change in accounts payable	450,319
Change in intergovernmental payable	55,473
Change in accrued salaries and benefits	2,383
Change in retainage payable	174,751
Change in compensated absences	(39,443)
Change in net pension liability and deferred outflows and inflows of resources related to pensions	(21,960)
Change in other postemployment benefits and deferred outflows and inflows of resources related to OPEB	13,713
Total adjustments	<u>1,433,697</u>
Net cash provided by operating activities	<u>\$2,440,857</u>

The Notes to the Basic Financial Statements are an integral part of this statement.

**MERRIMACK VILLAGE DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

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**MERRIMACK VILLAGE DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**AS OF AND FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Merrimack Village District, in Merrimack, New Hampshire (the District), have been prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

***1-A Reporting Entity***

The Merrimack Village District is a municipal corporation governed by an elected five-member Board of Commissioners. In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth by the GASB. The District has no component units to include in its reporting entity.

The following is a summary of the more significant accounting policies:

***1-B Measurement Focus and Basis of Accounting***

The District prepares its financial statements as a proprietary fund type (enterprise fund) on an accrual basis of accounting. Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (including depreciation) to provide certain goods and services to the general public are to be financed or recovered primarily through user charges or where the governing body has deemed that periodic determination of net income is appropriate for purpose of monitoring capital maintenance, accountability, or other purposes.

The proprietary fund financial statements are reported using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets, deferred outflows of resources, liabilities (whether current or noncurrent), and deferred inflows of resources are included on the Statement of Net Position. The Statement of Revenues, Expenses, and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred, regardless of the timing of related cash flows.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

***1-C Cash and Cash Equivalents***

The District considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits and savings accounts.

New Hampshire statutes require that the District treasurer have custody of all money belonging to the District and pay out the same only upon orders of the Board. The treasurer shall deposit all such monies in participation units in the public deposit investment pool established pursuant to NH RSA 383:22 or in solvent banks in the State. Funds may be deposited in banks outside the State if such banks pledge and deliver to a third-party custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations of the State of New Hampshire in value at least equal to the amount of the deposit in each case.

***1-D Restricted Cash***

Certain district assets are classified as restricted because their use is earmarked for a specific purpose such as retainage withheld upon satisfactory completion of work performed.

***1-E Statement of Cash Flows***

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments (including restricted assets) with a maturity when purchased of three months or less to be cash equivalents.

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***1-F Investments***

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the District to invest in the following type of obligations:

- Obligations of the United States government;
- The public deposit investment pool established pursuant to RSA 383:22;
- Savings bank deposits; and
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or monies for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the District. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

**Fair Value Measurement of Investments** – In accordance with GASB Statement No. 72, *Fair Value Measurement and Application*, except for investments measured using the net asset value (NAV) as a practical expedient to estimate fair value, the District categorizes the fair value measurements of its investments within the fair value hierarchy established by US GAAP. The fair value hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

**Level 1** – Inputs that reflect quoted prices (unadjusted) in active markets for identical assets and liabilities that the District has the ability to access at the measurement date.

**Level 2** – Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly, including inputs in markets that are not considered to be active. Because they most often are priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency.

**Level 3** – Unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative financial instruments.

The fair value hierarchy gives the highest priority to Level 1 inputs and the lowest priority to Level 3 inputs. In certain instances where the determination of the fair value measurement is based on inputs from different levels of the fair value hierarchy, the level of the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Investments are reported at fair value. If an investment is held directly by the District and an active market with quoted prices exists, such as for domestic equity securities, the market price of an identical security is used to report fair value and is classified as Level 1. Corporate fixed income securities and certain government securities utilize pricing that may involve estimation using similar securities or trade dates and are classified in Level 2. Fair value for shares in registered mutual funds and exchange traded funds are based on published share prices and classified in Level 1.

**Investments in Certain External Investment Pools** – In accordance with GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, the District held investments with the New Hampshire Public Deposit Investment Pool (NHPDIP). The NHPDIP measures all of its investments at amortized cost. There are no redemption restrictions and shares may be redeemed by the District in accordance with the NHPDIP's information statement.

***1-G Receivables***

Receivables in the government-wide and governmental fund financial statements represent amounts due to the District at June 30<sup>th</sup>, recorded as revenue, which will be collected in the future and consist primarily of user charges and trust funds held in the custody of the Town of Merrimack Trustees of Trust Funds.

***1-H Inventory***

Inventories are valued at cost (first-in, first-out) which approximates market. The District's inventories include various items consisting of water system materials and supplies. The cost is recorded as an expense when consumed rather than when purchased.

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***1-I Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

***1-J Capital Assets***

Capital assets include property, plant, and equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets (i.e., easements), which are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year for water main improvements and operating equipment or \$50,000 or more for infrastructure. As the District constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. When the cost of the capital assets cannot be determined from available records, estimated historical cost is used. Donated capital assets received prior to June 15, 2015, are recorded at their estimated fair value at the date of donations. Donated capital assets received after June 15, 2015, are recorded at acquisition value.

The costs of normal maintenance and repairs are charged to operations as incurred. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Capital assets of the District are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
<b>Capital Asset Classes:</b>	
Land improvements	20 - 50
Buildings and building improvements	15 - 100
Machinery, equipment, and vehicles	5 - 50
Infrastructure	5 - 50

***1-K Accounts Payable***

Accounts payable represent the gross amount of expenditures or expenses incurred as a result of normal operations, but for which no actual payment has yet been issued to vendors/providers as of June 30, 2022.

***1-L Deferred Outflows/Inflows of Resources***

*Deferred outflows of resources*, a separate financial statement element, represents a consumption of net position or fund balance that applies to a future period(s) and thus will not be recognized as an outflow of resources (expenses) until that time. The District has two items that qualify for reporting in this category. Deferred outflows related to pensions and deferred outflows related to OPEB are reported in the government-wide Statement of Net Position for various estimate differences that will be amortized and recognized over future years.

*Deferred inflows of resources*, a separate financial statement element, represents an acquisition of net position or fund balance that applies to a future period(s) which will not be recognized as an inflow of resources (revenue) until that time.

***1-M Long-term Obligations***

Long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums are deferred and amortized over the life of the bond using the straight-line method.

In accordance with GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, the District utilizes the following classifications to categorize the financial transactions:

**Direct Borrowings** – financial transactions for a note or a loan where the District negotiates certain terms with a single lender and are not offered for public sale.

**Direct Placements** – financial transactions for the sale of bonds where the District engages with a single buyer or limited number of buyers without a public offering.

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***1-N Compensated Absences***

General leave for the District includes vacation pay. General leave is based on an employee's length of employment and is earned ratably during the span of employment. Upon retirement or termination, employees are paid full value for any accrued general leave earned as set forth by the District's personnel policy. The liability for such leave is reported as incurred in the proprietary fund financial statements.

***1-O Claims and Judgements***

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments are recorded in the government-wide financial statements as an expense when the related liabilities are incurred.

***1-P Defined Benefit Pension Plan***

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, and as amended by GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* requires participating employers to recognize their proportionate share of collective net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, and schedules have been prepared to provide employers with their calculated proportionate share of these amounts. The collective amounts have been allocated based on employer contributions during the respective fiscal years. Contributions from employers are recognized when legally due, based on statutory requirements.

The schedules prepared by New Hampshire Retirement System, and audited by the plan's independent auditors, require management to make a number of estimates and assumptions related to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

***1-Q Postemployment Benefits Other Than Pensions (OPEB)***

The District maintains two separate other postemployment benefit plans, as follows:

***New Hampshire Retirement System Plan*** – For the purposes of measuring the total other postemployment benefit (OPEB) liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the New Hampshire Retirement System OPEB Plan (the plan) and additions to/deductions from the plan's fiduciary net position has been determined on the same basis as they are reported by the New Hampshire Retirement System. For this purpose, the plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

***Single Employer Plan*** – For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information has been determined based on the District's actuarial report. For this purpose, benefit payments are recognized when due and payable in accordance with benefit terms.

***1-R Net Position***

Government-wide statements – Equity is classified as net position and displayed in three components:

**Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds or other debt attributable to the acquisition, construction, or improvement of those assets.

**Restricted Net Position** – Results when constraints placed on net position use are either externally imposed by a third party (statutory, bond covenant, or granting agency) or are imposed by law through constitutional provisions or enabling legislation. The District typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future period.

**Unrestricted Net Position** – Consists of net position not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

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***1-S Use of Estimates***

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, and deferred inflows of resources, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenues and expenses/expenditures during the period reported. These estimates include assessing the collectability of accounts receivable, recoverability of inventory, the useful lives of capital assets, net pension liability, other postemployment benefit liability, and deferred outflows and inflows of resources related to both pension and other postemployment benefits among others. Estimates and assumptions are reviewed periodically and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from estimates.

***DETAILED NOTES ON ALL FUNDS***

***NOTE 2 – CASH AND CASH EQUIVALENTS***

The District's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held by the District's agent in the District's name. The FDIC currently insures the first \$250,000 of the District's deposits at each financial institution, per case custodian. Deposit balances over \$250,000 are insured by collateral. As of year-end, the carrying amount of the District's deposits was \$4,116,610 and the bank balances totaled \$4,221,203. Petty cash totaled \$350.

***NOTE 3 – RESTRICTED CASH***

The balance of \$577,046 represents funds held by the District upon satisfactory completion from contractors for the Turkey Hill Booster Station, Wells 4 & 5 treatment plant, and Wells 7 & 8 treatment plant projects. Upon satisfactory completion, these funds will be returned to the contractors.

***NOTE 4 – INVESTMENTS***

Note 1-E describes statutory requirements covering the investment of the District funds. The District holds investments that are measured at fair value on a recurring basis. Because investing is not a core part of the District's mission, the District determines that the disclosures related to these investments only need to be disaggregated by major type. The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The District has the following recurring fair value measurements as of June 30, 2022:

Investments carried at amortized cost:	
NH Public Deposit Investment Pool	<u>\$ 999</u>

**Interest Rate Risk** – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk** - The District has no formal policy on managing credit risk; however, state law limits investments as explained in Note 1-E.

**Custodial Credit Risk** – This is the risk that in the event of the failure of the counterparty (e.g., broker/dealer) to honor a transaction, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have custodial credit risk policies for investments.

**Concentration of Credit Risk** – The District places no limit on the amount it may invest in any one issuer.

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**NOTE 5 – RECEIVABLES**

Receivables at June 30, 2022, consisted of billings for water and other user charges. Receivables are recorded on the District's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

**NOTE 6 – DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments at June 30, 2022 consisted of amounts held in the custody of the Trustees of trust Funds and for the Town of Merrimack:

Due from New Hampshire Department of Environmental Services:		
Drinking Water and Ground Water Trust Fund	\$	546,288
State Revolving Loan		443,487
Due from the Town of Merrimack Trustees of Trust Funds:		
<i>Capital Reserve Funds:</i>		
Acquisition of Land	\$	1,546,836
Equipment and Facilities		2,891,958
System Development Charge		1,057,750
Legal Fees		102,835
Emergency water and O&M of GAC treatment facilities		99,630
Total due from the Town of Merrimack Trustees of Trust Funds		5,699,009
Total due from other governments		\$ 6,688,784

**NOTE 7 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2022 consisted of the following:

	Balance, beginning	Reclassifications	Additions	Deletions	Balance, ending
At cost:					
Not being depreciated:					
Land	\$ 381,190	\$ -	\$ -	\$ -	\$ 381,190
Construction in progress	11,145,271	-	6,336,821	(6,508,573)	10,973,519
Total capital assets not being depreciated	11,526,461	-	6,336,821	(6,508,573)	11,354,709
Being depreciated:					
Land improvements	118,605	-	-	-	118,605
Buildings and building improvements	1,326,094	750,690	35,033	-	2,111,817
Machinery, equipment, and vehicles	2,402,977	47,709	139,390	(10,000)	2,580,076
Infrastructure	28,180,755	(798,399)	6,389,932	(23,454)	33,748,834
Total capital assets being depreciated	32,028,431	-	6,564,355	(33,454)	38,559,332
Total all capital assets	43,554,892	-	12,901,176	(6,542,027)	49,914,041
Less accumulated depreciation:					
Land improvements	(113,041)	-	(1,093)	-	(114,134)
Buildings and building improvements	(746,549)	(471,920)	(49,358)	-	(1,267,827)
Machinery, equipment, and vehicles	(2,154,568)	(26,202)	(72,992)	2,400	(2,251,362)
Infrastructure	(13,360,692)	498,122	(644,968)	23,454	(13,484,084)
Total accumulated depreciation	(16,374,850)	-	(768,411)	25,854	(17,117,407)
Net book value, capital assets being depreciated	15,653,581	-	5,795,944	(7,600)	21,441,925
Net book value, all capital assets	\$27,180,042	\$ -	\$12,132,765	\$(6,516,173)	\$32,796,634

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**NOTE 8 – DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

Deferred outflows of resources at June 30, 2022 consist of the following:

	Activities
Amounts related to pensions, see Note 11	\$ 466,021
Amounts related to OPEB, see Note 12	28,242
Total deferred inflows of resources	\$ 494,263

Deferred inflows of resources at June 30, 2022 consist of the following:

	Business-type Activities
Amounts related to pensions, see Note 11	\$ 352,218
Amounts related to OPEB, see Note 12	11,545
Total deferred inflows of resources	\$ 363,763

**NOTE 9 – INTERGOVERNMENTAL PAYABLES**

Amounts due to other governments of \$8,972,537 at June 30, 2022 consist of \$55,473 due to other governments and \$8,917,064 relating to drawdown loans from other governments. Schedule of drawdowns is provided for \$8,917,164:

	Drinking Water and Groundwater Trust DWGT-40	State Revolving Loan 1531010-01	Total
Authorized	\$ 6,264,500	\$ 6,500,000	\$ 14,064,500
Intergovernmental payables - Amount drawn to date	(4,375,976)	(4,541,088)	(8,917,064)
Available to draw down	\$ 1,888,524	\$ 1,958,912	\$ 3,957,741

**NOTE 10 – LONG-TERM LIABILITIES**

Changes in the District's long-term liabilities consisted of the following for the year ended June 30, 2022:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2022	Due Within One Year	Due Within One Year
Bonds payable:						
General obligation bonds - direct placements	\$ 1,710,000	\$ -	\$(260,000)	\$ 1,450,000	\$ 260,000	\$ 1,190,000
State revolving loans - direct borrowings	3,408,946	1,189,695	(240,032)	4,358,609	246,988	4,111,621
Bond premium	47,628	-	(9,476)	38,152	8,375	29,777
Total bonds payable	5,166,574	1,189,695	(509,508)	5,846,761	515,363	5,331,398
Compensated absences	193,914	-	(39,443)	154,471	-	154,471
Net pension liability	1,580,602	-	(366,669)	1,213,933	-	1,213,933
Net other postemployment benefits	239,882	929	-	240,811	-	240,811
Total long-term liabilities	\$ 7,180,972	\$ 1,190,624	\$(915,620)	\$ 7,455,976	\$ 515,363	\$ 6,940,613

Long-term bonds are comprised of the following:

	Original Amount	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Current Portion
Bonds payable:					
Direct Placements:					
2002 Series B issue	\$ 1,500,000	2023	3.00-5.00%	\$ 75,000	\$ 75,000
2010 Series B issue	\$ 835,000	2026	3.00-5.00%	205,000	55,000
2010 Series D issue	\$ 2,800,000	2031	3.00-5.00%	1,170,000	130,000
Total direct placements				1,450,000	260,000

*(Continued)*



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Long-term bonds continued:

	Original Amount	Maturity Date	Interest Rate %	Outstanding at June 30, 2022	Current Portion
Direct Borrowings:					
Drinking Water SRF	\$ 4,300,000	2036	1.96%	3,213,802	198,969
Drinking Water GT Booster	\$ 1,189,695	2041	2.42%	1,144,807	48,019
Total direct borrowings				<u>4,358,609</u>	<u>246,988</u>
Bond premium				<u>38,152</u>	<u>8,375</u>
Total				<u>\$ 5,846,761</u>	<u>\$ 515,363</u>

The annual requirements to amortize all general obligation bonds outstanding as of June 30, 2022, including interest payments, are as follows:

Fiscal Year Ending June 30,	Bonds - Direct Placements			State Revolving Loans - Direct Borrowings		
	Principal	Interest	Total	Principal	Interest	Total
2023	\$ 260,000	\$ 52,964	\$ 312,964	\$ 246,988	\$ 90,741	\$ 337,729
2024	180,000	41,558	221,558	252,052	85,677	337,729
2025	180,000	34,221	214,221	257,221	80,508	337,729
2026	180,000	26,634	206,634	262,496	75,233	337,729
2027	130,000	20,209	150,209	267,880	69,849	337,729
2028-2032	520,000	26,172	546,172	1,424,142	264,501	1,688,643
2033-2037	-	-	-	1,359,342	111,305	1,470,647
2038-2041	-	-	-	288,488	17,807	306,295
Totals	<u>\$ 1,450,000</u>	<u>\$ 201,758</u>	<u>\$ 1,651,758</u>	<u>\$ 4,358,609</u>	<u>\$ 795,621</u>	<u>\$ 5,154,230</u>

**NOTE 11 – DEFINED BENEFIT PENSION PLAN**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan), a component unit of the State of New Hampshire, as defined in Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* – an amendment of GASB Statement No. 25. The Pension Plan was established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The Pension Plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Substantially all full-time state employees, public teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the Pension Plan. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

**Benefits Provided** – Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefit are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service.

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For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

Years of Creditable Service as of 1/1/12	Minimum Age	Minimum Service	Benefit Multiplier
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

Members of both groups may qualify for vested deferred allowances, disability allowances and death benefit allowances, subject to meeting various eligibility requirements. Benefits are based on AFC or earnable compensation and/or service.

**Contributions** – The System is financed by contributions from both the employees and the District. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. All employees are required to contribute 7% of earnable compensation. For fiscal year 2022, the District contributed 19.48% for teachers and 13.75% for other employees. The contribution requirement for the fiscal year 2022 was \$151,156, which was paid in full.

**Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions** – At June 30, 2022, the District reported a liability of \$1,213,933 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating towns and districts, actuarially determined. At June 30, 2021, the District’s proportion was 0.03% which was an increase of 0.01% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of \$129,196. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 154,085	\$ -
Changes in assumptions	126,788	-
Net difference between projected and actual investment earnings on pension plan investments	-	339,509
Differences between expected and actual experience	33,992	12,709
Contributions subsequent to the measurement date	151,156	-
Total	<u>\$ 466,021</u>	<u>\$ 352,218</u>

The \$151,156 reported as deferred outflows of resources related to pensions results from the District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 18,377
2024	22,520
2025	7,108
2026	(85,358)
Thereafter	-
Totals	<u>\$ (37,353)</u>

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**Actuarial Assumptions** – The collective total pension liability was determined by an actuarial performed as of June 30, 2020, rolled forward to June 30, 2021, using the following assumptions:

Inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation.
Investment rate of return:	6.75% net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on pension plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return <u>2021</u>
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investment was applied to all periods of projected benefit payments to determine the collective total pension liability.

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**Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** – The following table presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.75% as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Measurement Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 1,736,063	\$ 1,213,922	\$ 778,391

**Pension Plan Fiduciary Net Position** – Detailed information about the pension plan's fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan financial report.

**NOTE 12 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

**12-A New Hampshire Retirement System (NHRS)**

**Plan Description** – The New Hampshire Retirement System (NHRS or the System) administers a cost-sharing multiple-employer other postemployment benefit plan medical subsidy healthcare plan (OPEB Plan). For additional system information, please refer to the 2019 Comprehensive Annual Financial Report, which can be found on the system's website at [www.nhrs.org](http://www.nhrs.org).

**Benefits Provided** – Benefit amounts and eligibility requirements for the OPEB Plan are set by State law (RSA 100-A:52, RSA 100-A:52-a and RSA 100-A:52-b), and members are designated in statute by type. The four membership types are Group II, Police Officers and Firefighters; Group I, Teachers; Group I, Political Subdivision Employees; and Group I, State Employees. The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical insurance subsidy is a payment made by NHRS to the former employer or its insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certified dependent children with a disability who are living in the household and being cared for by the retiree. If the health insurance premium amount is less than the medical subsidy amount, then only the health insurance premium amount will be paid. If the health insurance premium amount exceeds the medical subsidy amount, then the retiree or other qualified person is responsible for paying any portion that the employer does not pay.

Group I benefits are based on creditable service, age and retirement date. Group II benefits are based on hire date, age and creditable service. The OPEB plan is closed to new entrants.

Maximum medical subsidy rates paid during fiscal year 2021 were as follows:

For qualified retirees not eligible for Medicare, the amounts were \$375.56 for a single-person plan and \$751.12 for a two-person plan.

For those qualified retirees eligible for Medicare, the amounts were \$236.84 for a single-person plan and \$473.68 for a two-person plan.

**Contributions** – The OPEB Plan is funded by allocating to the 401(h) subtrust the lesser of: 25% of all employer contributions made in accordance with RSA 100-A:16 or the percentage of employer contributions determined by the actuary to be the minimum rate necessary to maintain the benefits provided under RSA 100-A:53-b, RSA 100-A:53-c, and RSA 100-A:53-d. For fiscal year 2021, the minimum rates determined by the actuary to maintain benefits were the lesser of the two options and were used to determine the employer contributions due to the 401(h) subtrust. The State Legislature has the authority to establish, amend and discontinue the contribution requirements of the OPEB Plan. Administrative costs are allocated to the OPEB Plan based on fund balances. For fiscal year 2022, the District contributed 1.54% for teachers and 0.31% for other employees. The contribution requirement for the fiscal year 2022 was \$3,408, which was paid in full.

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**OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – At June 30, 2022, the District reported a liability of \$27,950 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The District’s proportion of the net OPEB liability was based on a projection of the District’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating towns and districts, actuarially determined. At June 30, 2021, the District’s proportion was 0.007% which was an increase of 0.001% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized OPEB expense of \$4,317. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion	\$ 24	\$ -
Net difference between projected and actual investment earnings on OPEB plan investments	-	349
Differences between expected and actual experience	-	6
Contributions subsequent to the measurement date	3,408	-
Total	\$ 3,432	\$ 355

The \$3,408 reported as deferred outflows of resources related to OPEB results from the District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending	
June 30,	
2023	\$ (62)
2024	(73)
2025	(82)
2026	(114)
Thereafter	-
Totals	\$(331)

**Actuarial Assumptions** – The total OPEB liability in this report is based on an actuarial valuation performed as of June 30, 2020 and a measurement date of June 30, 2021. The total OPEB liability was determined using the following actuarial assumptions applied to all periods included in the measurement, unless otherwise specified:

Price inflation:	2.0% per year
Wage inflation:	2.75% per year (2.25% for Teachers)
Salary increases:	5.6% average, including inflation.
Investment rate of return:	6.75% net of OPEB plan investment expense, including inflation
Health care trend rate:	Not applicable, given that the benefits are fixed stipends

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

**Long-term Rates of Return** – The long-term expected rate of return on OPEB plan investment was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and long-term rates of return for 2021:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return 2021
Large Cap Equities	22.50%	6.46%
Small/Mid Cap Equities	7.50%	1.14%
Total domestic equities	30.00%	
Int'l Equities (unhedged)	14.00%	5.53%
Emerging Int'l Equities	6.00%	2.37%
Total international equity	20.00%	
Core US Fixed Income	25.00%	3.60%
Private equity	10.00%	8.85%
Private debt	5.00%	7.25%
Total alternative investments	15.00%	
Real estate	10.00%	6.60%
Total	100.00%	

**Discount Rate** – The discount rate used to measure the total OPEB liability as of June 30, 2021 was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made under the current statute RSA 100-A:16 and that plan member contributions will be made under RSA 100-A:16. Based on those assumptions, the OPEB Plan’s fiduciary net position was projected to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB Plan investments was applied to all periods of projected benefit payments to determine the collective total OPEB liability.

**Sensitivity of the District’s Proportionate Share of the OPEB Liability to Changes in the Discount Rate** – The following table presents the District’s proportionate share of the OPEB liability calculated using the discount rate of 6.75% as well as what the District’s proportionate share of the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (5.75%) or 1-percentage point higher (7.75%) than the current rate:

Measurement Date	1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
June 30, 2021	\$ 30,384	\$ 27,950	\$ 25,832

**Sensitivity of the District’s Proportionate Share of the OPEB Liability to Changes in the Healthcare Cost Trend Rate** – GASB No. 75 requires the sensitivity of the Net OPEB liability to the healthcare cost trend assumption. Since the medical subsidy benefits are a fixed stipend, there is no sensitivity to the change in the healthcare cost trend assumption.

**OPEB Plan Fiduciary Net Position** – Detailed information about the OPEB plan’s fiduciary net position is available in the separately issued New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit OPEB Plan financial report.

**12-B Retiree Health Benefit Program**

**Plan Description** – GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, requires governments to account for other postemployment benefits (OPEB) on an accrual basis, rather than on a pay-as-you-go basis. The effect is the recognition of an actuarially determined expense on the Statement of Activities when a future retiree earns their postemployment benefits, rather than when they use their postemployment benefit. The postemployment benefit liability is recognized on the Statement of Net Position over time. The District OPEB plan is not administered through a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

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The total OPEB liability is based on the District offering retirees post-employment healthcare insurance governed by RSA 100-A:50. The retirees pay 100% of the premium cost to participate and are included in the same pool as the active members. The inclusion of the retirees in the same pool effects the insurance rates of the active employees as the rates for the retirees are assumed to be higher due to the age consideration, thereby creating an implicit rate subsidy.

**Funding Policy** – The District’s funding policy for the implicit rate subsidy is a pay-as-you-go basis.

**Benefits Provided** – The District provides postemployment healthcare benefits for certain eligible retirees. The District provides medical benefits to its eligible retirees. The benefits are provided through fully insured plans that are sponsored by a state-wide health insurance consortium. Retirees are required to continue to pay 100% of the cost of the medical premium. This valuation does not account for the cost of benefits to retirees of their spouses after age 65.

**Employees Covered by Benefit Terms** – At July 1, 2021, 16 active employees were covered by the benefit terms:

**Total OPEB Liability** – The District’s total OPEB liability of \$212,861 was measured as of June 30, 2022 and was determined by an actuarial valuation as of July 1, 2021. The District contracts with an outside actuary to complete the actuarial valuation and schedule of changes in the total OEPB liability. Detailed information can be found in the separately issued report through request of the District business office.

**Actuarial Assumptions and Other Inputs** – The total OPEB liability of \$212,861 in the July 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate:	3.54%
Healthcare Cost Trend Rates:	
Current Year Trend	(2.16%)
Second Year Trend	7.00%
Ultimate Trend	4.24%
Year Ultimate Trend is Reached	2090
Salary Increases:	3.00%

The discount rate was based on the index provided by *Bond Buyer 20-Bond General Obligation Index* based on the 20-year AA municipal bond rate as of June 30,2022.

Mortality rates: Pub-2010 General Employees Headcount-Weighted Mortality fully generational using Scale MP-2021, and Pub-2010 General Retirees Headcount-Weighted Mortality fully generational using Scale MP-2021 fully generational.

**Changes in the Total OPEB Liability**

	June 30,	
	2021	2022
OPEB liability beginning of year	\$ 198,001	\$ 212,290
Changes for the year:		
Service cost	12,715	11,709
Interest	4,345	7,093
Assumption changes and difference between actual and expected experience	-	(5,632)
Benefit payments	(2,771)	(12,599)
OPEB liability end of year	<u>\$ 212,290</u>	<u>\$ 212,861</u>

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**Sensitivity of the District's OPEB Liability to Changes in the Discount Rate** – The July 1, 2021 actuarial valuation was prepared using a discount rate of 3.54%. If the discount rate were 1% higher than what was used the OPEB liability would decrease to \$200,615 or by 5.75%. If the discount rate were 1% lower than what was used the OPEB liability would increase to \$225,658 or by 6.01%.

	Discount Rate		
	1% Decrease	Baseline 3.54%	1% Increase
Total OPEB Liability	\$ 225,658	\$ 212,861	\$ 200,615

**Sensitivity of the District's OPEB Liability to Changes in the Healthcare Cost Trend Rates** – The July 1, 2021 actuarial valuation was prepared using an initial trend rate of 2.16%. If the trend rate were 1% higher than what was used the OPEB liability would increase to \$237,088 or by 11.38%. If the trend rate were 1% lower than what was used the OPEB liability would decrease to \$191,856 or by 9.87%.

	Healthcare Cost Trend Rates		
	1% Decrease	Baseline 2.16%	1% Increase
Total OPEB Liability	\$ 191,856	\$ 212,861	\$ 237,088

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB** – For the year ended June 30, 2022, the District recognized OPEB expense of \$25,403. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 23,251	\$ 4,998
Differences between expected and actual experience	1,559	6,192
Total	\$ 24,810	\$ 11,190

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending June 30,	
2023	\$ 6,601
2024	6,601
2025	5,587
2026	(2,021)
2027	(761)
Thereafter	(2,387)
Totals	\$13,620



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**NOTE 13 – BUSINESS-TYPE ACTIVITIES NET POSITION**

Net position reported on the Statement of Net Position at June 30, 2022 include the following:

Net investment in capital assets:	
Net book value, all capital assets	\$ 32,796,634
Less:	
General obligation bonds payable	(5,808,609)
Unamortized bond premiums	(38,152)
State revolving loan program	(8,917,064)
Non-capital related debt	205,000
Non-capital related premiums	1,997
Total net investment in capital assets	18,239,806
Restricted net position:	
Inventory	115,769
Restricted for specific uses	78,296
Total restricted net position	194,065
Unrestricted	8,604,181
Total net position	\$ 27,038,052

**NOTE 14 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2022, the District was a member of the New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs.

The New Hampshire Public Risk Management Exchange (Primex<sup>3</sup>) Workers' Compensation and Property/Liability Programs are pooled risk management programs under RSAs 5-B and 281-A. Coverage was provided from July 1, 2021 to June 30, 2022 by Primex<sup>3</sup>, which retained \$2,000,000 of each workers' compensation loss, \$500,000 of each liability loss, and for each property loss it is based upon the District's property schedule on file with Primex<sup>3</sup>. The Board has decided to self-insure the aggregate exposure and has allocated funds based on actuarial analysis for that purpose. The workers' compensation section of the self-insurance membership agreement permits Primex<sup>3</sup> to make additional assessments to members should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. GASB Statement No. 10 requires members of a pool with a sharing risk to disclose if such an assessment is probable, and a reasonable estimate of the amount, if any. In fiscal year 2021-22 the District paid \$14,928 and \$34,169 respectively, to Primex for workers' compensation and property/liability. At this time, Primex<sup>3</sup> foresees no likelihood of any additional assessment for this or any prior year.

The District continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 15 – CONTINGENT LIABILITIES**

There are various claims and suits pending against the District which arose in the normal course of the District's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the District.

The District has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement from the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the District believes such disallowances, if any, will be immaterial.

**Environmental Remediation** - Low concentrations of certain perfluorinated chemicals (PFC's) have been detected in the Merrimack Village District water system. The Merrimack Village District is served by groundwater pumped from six wells in sand and gravel deposits. The source of these PFC's is most likely airborne contamination originating from an industry in the northeast portion of the Merrimack Village District. The contaminants were then carried by precipitation or runoff into the aquifers. The primary contaminant is perfluorooctanoic acid or PFOA.

**MERRIMACK VILLAGE DISTRICT**  
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New Hampshire Department of Environmental Services (NHDES) has an ongoing investigation into the presence of perfluorochemicals (PFCs) in drinking water in the Districts of Merrimack and Litchfield, New Hampshire. The investigation was initiated in 2016, when Saint-Gobain Performance Plastics (SGPP) notified NHDES that perfluorooctanoic acid (PFOA) was detected at low levels [0.03 micrograms per liter (ug/L) or 30 parts per trillion] in samples taken from four water faucets within their Merrimack facility, which is served by the Merrimack Village District.

To provide Americans, including the most sensitive populations, with a margin of protection from a lifetime of exposure to PFOA and PFOS from drinking water, EPA has established the health advisory levels at 70 parts per trillion (ppt). After a review and comment period, NHDES has set an Ambient Groundwater Quality Standard for PFOA and PFOS at 70 ppt combined making it enforceable not just advisory. Merrimack Village District signed a settlement agreement with SGPP on May 1, 2018, for \$4,323,000 to cover design, construction, and operations expenses through the first five years online for the water treatment plant at Wells numbers 4 and 5 and expenses incurred to the date of the settlement.

See breakdown of settlement agreement payouts from SGPP:

Wells #4 & #5 Treatment Plant - Design and Construction	\$ 3,350,000
Wells #4 & #5 Treatment Plant - Year 1 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 2 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 3 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 4 Operating Costs	106,900
Wells #4 & #5 Treatment Plant - Year 5 Operating Costs	106,900
Reimburse Costs Related to PFOA Investigation 3/2016 - 8/2017	438,501
	<u>\$ 4,323,001</u>

On September 23, 2021, the District issued a press release announcing that it had filed a lawsuit against Saint-Gobain Performance Plastics (SGPP), Textiles Coated International (TCI) and Dia Com Corporation for contamination of the water supply and environment in and around the District's property. The lawsuit alleges the defendants' production methods have caused per- and polyfluoroalkyl substances (PFAS) including, but not limited to, perfluorooctanoic acid (PFOA) and/or perfluoro octane sulfonic acid (PFOS) to be discharged directly into the local environment, including into the District's groundwater supply. The suit was filed in the State of New Hampshire's Superior Court for Hillsborough County, Southern District.

**NOTE 16 – COVID-19**

As a result of the spread of COVID-19, Coronavirus, economic uncertainties continue. The duration of these uncertainties and the ultimate financial effects cannot be reasonably estimated at this time.

On March 27, 2020, the United States Federal Government established the Coronavirus Aid, Relief and Economic Security (CARES Act) in response to the economic downfall caused by the COVID-19 pandemic. This Act provided funding through the Coronavirus Relief Fund (CRF) as well as the Education Stabilization Fund (ESF). On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) was signed into law, which provided additional funding for the ESF programs.

The ESF provided funds to the District through the Elementary and Secondary Emergency Relief Fund (ESSER). The objective of ESSER is to provide local education agencies with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation. This funding was awarded to the District under the ESSER I, II, and III grants, with the District expending \$20,000 of this funding in the fiscal year 2022 and must be used for activities to prevent, prepare and respond to the coronavirus.

The full extent of the financial impact cannot be determined as of the date of the financial statements.

**MERRIMACK VILLAGE DISTRICT**  
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**NOTE 17 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date but arose after the date. Management has evaluated subsequent events through March 9, 2023, the date the June 30, 2022 financial statements were available to be issued, and noted no events occurred that require recognition or disclosure.

***REQUIRED SUPPLEMENTARY INFORMATION***

**EXHIBIT D**  
**MERRIMACK VILLAGE DISTRICT**  
*Schedule of the District's Proportionate Share of the Net Pension Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
**For the Fiscal Year Ended June 30, 2022**

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
District's proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.03%
District's proportionate share of the net pension liability	\$ 1,014,923	\$ 854,919	\$ 935,021	\$ 1,259,145	\$ 1,120,802	\$ 1,097,969	\$ 1,149,550	\$ 1,580,602	\$ 1,213,933
District's covered payroll	\$ 691,486	\$ 707,766	\$ 758,465	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353	\$ 1,009,009	\$ 1,156,614
District's proportionate share of the net pension liability as a percentage of its covered payroll	146.77%	120.79%	123.28%	161.88%	156.66%	126.23%	122.51%	156.65%	104.96%
Plan fiduciary net position as a percentage of the total pension liability	59.81%	66.32%	65.47%	58.30%	62.66%	64.73%	65.59%	58.72%	72.22%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**EXHIBIT E**  
**MERRIMACK VILLAGE DISTRICT**  
*Schedule of District Contributions - Pensions*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended June 30, 2022**

Fiscal year-end	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 58,638	\$ 73,891	\$ 79,184	\$ 84,789	\$ 83,489	\$ 96,375	\$ 103,969	\$ 125,840	\$ 151,156
Contributions in relation to the contractually required contributions	(58,638)	(73,891)	(79,184)	(84,789)	(83,489)	(96,375)	(103,969)	(125,840)	(151,156)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 707,766	\$ 758,465	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353	\$ 938,353	\$ 1,156,614	\$ 1,099,318
Contributions as a percentage of covered payroll	8.28%	9.74%	10.18%	11.85%	9.60%	10.27%	11.08%	10.88%	13.75%

The Note to the Required Supplementary Information – Pension Liability is an integral part of this schedule.

**MERRIMACK VILLAGE DISTRICT**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**PENSION LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

***Schedule of the District’s Proportionate Share of Net Pension Liability and  
Schedule of District Contributions – Pensions***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 68, and as amended by GASB Statement No. 71, Exhibits D and E represent the actuarial determined costs associated with the District’s pension plan at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

**EXHIBIT F**  
**MERRIMACK VILLAGE DISTRICT**  
*Schedule of the District's Proportionate Share of the Net Other Postemployment Benefits Liability*  
*New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan*  
*For the Fiscal Year Ended June 30, 2022*

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
District's proportion of the net OPEB liability	0.004%	0.004%	0.006%	0.006%	0.006%	0.007%
District's proportionate share of the net OPEB liability (asset)	\$ 20,145	\$ 18,391	\$ 27,005	\$ 27,043	\$ 27,592	\$ 27,950
District's covered payroll	\$ 777,827	\$ 715,450	\$ 869,812	\$ 938,353	\$ 1,009,009	\$ 1,156,614
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	2.59%	2.57%	3.10%	2.88%	2.73%	2.42%
Plan fiduciary net position as a percentage of the total OPEB liability	5.21%	7.91%	7.53%	7.75%	7.74%	11.06%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.



**EXHIBIT G**  
**MERRIMACK VILLAGE DISTRICT**  
*Schedule of District Contributions - Other Postemployment Benefits*  
**New Hampshire Retirement System Cost Sharing Multiple Employer Defined Benefit Plan**  
**For the Fiscal Year Ended June 30, 2022**

Fiscal year-end	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021	June 30, 2022
Measurement date	June 30, 2016	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Contractually required contribution	\$ 2,418	\$ 2,384	\$ 2,609	\$ 2,815	\$ 3,354	\$ 3,408
Contributions in relation to the contractually required contribution	(2,418)	(2,384)	(2,609)	(2,815)	(3,354)	(3,408)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 715,450	\$ 869,812	\$ 938,353	\$ 1,009,009	\$ 1,156,614	\$ 1,099,318
Contributions as a percentage of covered payroll	0.34%	0.27%	0.28%	0.28%	0.29%	0.31%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**EXHIBIT H**  
**MERRIMACK VILLAGE DISTRICT**  
**Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios**  
**Retiree Health Benefit Program**  
**For the Fiscal Year Ended June 30, 2022**

	June 30,					
	2017	2018	2019	2020	2021	2022
OPEB liability, beginning of year	\$ -	\$ 122,595	\$ 129,080	\$ 134,514	\$ 198,001	\$ 212,290
Changes for the year:						
Service cost	-	6,967	7,176	12,440	12,715	11,709
Interest	-	4,375	4,600	4,042	4,345	7,093
Assumption changes and difference between actual and expected experience	-	(4,065)	(5,171)	49,716	-	(5,632)
Benefit payments	-	(792)	(1,171)	(2,711)	(2,771)	(12,599)
OPEB liability, end of year	\$ 122,595	\$ 129,080	\$ 134,514	\$ 198,001	\$ 212,290	\$ 212,861
Covered payroll	\$ 847,510	\$ 872,935	\$ 872,935	\$ 982,750	\$ 1,012,233	\$ 1,082,276
Total OPEB liability as a percentage of covered payroll	14.47%	14.79%	15.41%	20.15%	20.97%	19.67%

The Notes to the Required Supplementary Information – Other Postemployment Benefits Liability is an integral part of this schedule.

**MERRIMACK VILLAGE DISTRICT**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION –**  
**OTHER POSTEMPLOYMENT BENEFITS LIABILITY**  
**FOR THE FISCAL YEAR ENDED**  
**JUNE 30, 2022**

***Schedule of the District's Proportionate Share of Net Other Postemployment Benefits Liability and Schedule of District Contributions – Other Postemployment Benefits***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

***Methods and Assumptions Used to Determine Contribution Rates*** – A full list of the methods and assumptions used to determine the contribution rates can be found in the most recent actuarial valuation report. This report can be located at [www.nhrs.org](http://www.nhrs.org).

As required by GASB Statement No. 75, Exhibits F and G represent the actuarial determined costs associated with the District's other postemployment benefits at June 30, 2022. These schedules are presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***Schedule of Changes in District's Total Other Postemployment Benefits Liability and Related Ratios***

***Changes in Benefit Terms*** – There were no changes in benefit terms for the current period.

***Changes in Assumptions*** – There were no changes in assumptions for the current period.

As required by GASB Statement No. 75, Exhibit H represents the actuarial determined costs associated with the District's other postemployment benefits at June 30, 2022. The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

***SINGLE AUDIT ACT SCHEDULES AND  
INDEPENDENT AUDITOR'S REPORTS***



## PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

### **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Members of the Board of Commissioners  
Merrimack Village District  
Merrimack, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and major enterprise fund of the Merrimack Village District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 9, 2023.

#### ***Report on Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Merrimack Village District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Merrimack Village District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Merrimack Village District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

#### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Merrimack Village District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

#### ***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 9, 2023  
Concord, New Hampshire

  
PLODZIK & SANDERSON  
Professional Association



# PLODZIK & SANDERSON

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## ***INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE***

To the Members of the Board of Commissioners  
Merrimack Village District  
Merrimack, New Hampshire

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited the Merrimack Village District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Merrimack Village District's major federal programs for the year ended June 30, 2022. The Merrimack Village District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Merrimack Village District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Merrimack Village District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Merrimack Village District's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Merrimack Village District's federal programs.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Merrimack Village District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Merrimack Village District's compliance with the requirements of each major federal program as a whole.

***Merrimack Village District  
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal  
Control Over Compliance Required by the Uniform Guidance***

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Merrimack Village District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Merrimack Village District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Merrimack Village District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

***Report on Internal Control Over Compliance***

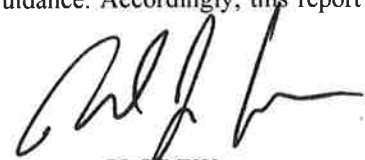
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

March 9, 2023  
Concord, New Hampshire



PLODZIK & SANDERSON  
Professional Association

**SCHEDULE I**  
**MERRIMACK VILLAGE DISTRICT**  
*Schedule of Findings and Questioned Costs*  
*For the Year Ended June 30, 2022*

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?         \_\_\_\_\_ yes           X   no
- Significant deficiency(ies) identified?   \_\_\_\_\_ yes           X   none reported

Noncompliance material to financial statements noted?         \_\_\_\_\_ yes           X   no

**Federal Awards**

Internal control over major programs:

- Material weakness(es) identified?         \_\_\_\_\_ yes           X   no
- Significant deficiency(ies) identified?   \_\_\_\_\_ yes           X   none reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?         \_\_\_\_\_ yes           X   no

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
66.468	Drinking Water State Revolving Fund

Dollar threshold used to distinguish between type A and type B programs:               \$750,000      

Auditee qualified as low-risk auditee?           X   yes         \_\_\_\_\_ no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

**NONE**

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**NONE**



**SCHEDULE II**  
**MERRIMACK VILLAGE DISTRICT**  
*Schedule of Expenditures of Federal Awards*  
*For the Fiscal Year Ended June 30, 2022*

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Grantor's Number	Provided to Subrecipients	Federal Expenditures
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Passed Through the New Hampshire Department of Environmental Services				
Drinking Water State Revolving Fund (note 4)	66.468	1531010-01	\$ -	\$ 2,227,865

The accompanying notes are an integral part of this schedule

**MERRIMACK VILLAGE DISTRICT**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2022**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Merrimack Village District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Merrimack Village District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Merrimack Village District.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**Note 3. Indirect Cost Rate**

The Merrimack Village District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Note 4. Loans Outstanding**

The Merrimack Village District had the following loan balance outstanding at June 30, 2022. The loans made during the year are included in the Federal expenditures presented in Schedule II.

<u>Assistance Listing Number</u>	<u>Program Name</u>	<u>Current Year</u>	<u>Total Outstanding Balance at June 30, 2022</u>
66.468	Drinking Water State Revolving Fund	\$2,227,865	\$3,519,343

**MERRIMACK VILLAGE DISTRICT**

**LONG-TERM DEBT SCHEDULE**

June 30, 2022

Acct # 30150/90200/90300    Acct # 30735/90200/90300    Acct # 30745/90200/90300    Acct # 30013/90203/90303    Acct # 30014/90204/90304

			<b>2002</b>	<b>2011</b>	<b>2011</b>	<b>2016</b>	<b>2022</b>	
			<b>Bean Road Main Line Bonds - 02B \$1,500,000</b>	<b>New Well Development Bond - 10D \$835,000</b>	<b>Continental Blvd Main Line Bond - 10B \$2,800,000</b>	<b>Well 7&amp;8 Treatment Facility DWSRF Loan \$4,300,000</b>	<b>Turkey Hill Booster Station DWGT - 13 \$1,189,696</b>	<b>TOTAL</b>
			4.45% / 20 Yr Term	3.61% / 15 Yr Term	3.8248% / 20 Yr Term	1.96% / 20 Yr Term	2.424% / 20 Yr Term	
			NH Municipal Bond Bank	NH Municipal Bond Bank	NH Municipal Bond Bank	State of NH - Dept of Environ	State of NH - Dept of Environ	
<b>Year End June 30</b>	<b>P / I</b>	<b>Pymt</b>	<b>Due 08/15 (Pay Jul) &amp; 02/15 (Pay Jan)</b>	<b>Due 01/15 (Pay Dec) &amp; 07/15 (Pay Jun)</b>	<b>Due 08/15 (Pay Jul) &amp; 02/15 (Pay Jan)</b>	<b>Due 05/01 (Pay Apr)</b>	<b>Due 01/01 (Pay Dec)</b>	
2023	P	1st	75,000.00	55,000.00	130,000.00	198,969.36	48,018.60	506,987.96
	I	1st	1,875.00	1,793.00	24,648.00	62,990.51	27,750.15	119,056.66
	P	2nd						0.00
	I	2nd		3,250.00	21,398.00			24,648.00
2024	P	1st		50,000.00	130,000.00	202,869.16	49,182.57	432,051.73
	I	1st		925.00	21,398.00	59,090.71	26,586.18	107,999.89
	P	2nd						0.00
	I	2nd		1,087.00	18,148.00			19,235.00
2025	P	1st		50,000.00	130,000.00	206,845.39	50,374.76	437,220.15
	I	1st		1,087.00	18,148.00	55,114.48	25,393.99	99,743.47
	P	2nd						0.00
	I	2nd		88.00	14,898.00			14,986.00
2026	P	1st		50,000.00	130,000.00	210,899.56	51,595.84	442,495.40
	I	1st		88.00	14,898.00	51,060.31	24,172.91	90,219.22
	P	2nd						0.00
	I	2nd			11,648.00			11,648.00
2027	P	1st			130,000.00	215,033.19	52,846.53	397,879.72
	I	1st			11,648.00	46,926.68	22,922.22	81,496.90
	P	2nd						0.00
	I	2nd			8,560.50			8,560.50
2028	P	1st			130,000.00	219,247.84	54,127.53	403,375.37
	I	1st			8,560.50	42,712.03	21,641.22	72,913.75
	P	2nd						0.00
	I	2nd			5,473.00			5,473.00
2029	P	1st			130,000.00	223,545.10	55,439.58	408,984.68
	I	1st			5,473.00	38,414.77	20,329.17	64,216.94
	P	2nd						0.00
	I	2nd			2,223.00			2,223.00
2030	P	1st			130,000.00	227,926.59	56,783.43	414,710.02
	I	1st			1,192.00	34,033.28	18,985.32	54,210.60
	P	2nd						0.00
	I	2nd						0.00
2031	P	1st			130,000.00	232,393.95	58,159.86	420,553.81
	I	1st			3,250.00	29,565.92	17,608.89	50,424.81
	P	2nd						0.00
	I	2nd						0.00
2032	P	1st				236,948.87	59,569.66	296,518.53
	I	1st				25,011.00	16,199.09	41,210.09
	P	2nd						0.00
	I	2nd						0.00
2033	P	1st				241,593.07	61,013.63	302,606.70
	I	1st				20,366.80	14,755.12	35,121.92
	P	2nd						0.00
	I	2nd						0.00
2034	P	1st				246,328.29	62,492.60	308,820.89
	I	1st				15,631.58	13,276.15	28,907.73
	P	2nd						0.00
	I	2nd						0.00
2035	P	1st				251,156.32	64,007.42	315,163.74
	I	1st				10,803.55	11,761.33	22,564.88
	P	2nd						0.00
	I	2nd						0.00
2036	P	1st				300,045.00	65,558.96	365,603.96
	I	1st				5,880.88	10,209.79	16,090.67
	P	2nd						0.00
	I	2nd						0.00
2037-2041	P						355,637.10	355,637.10
	I						26,427.16	26,427.16
<b>Principal</b>	<b>P</b>		<b>75,000.00</b>	<b>205,000.00</b>	<b>1,170,000.00</b>	<b>3,213,801.69</b>	<b>1,144,808.07</b>	<b>5,808,609.76</b>
<b>Interest</b>	<b>I</b>		<b>1,875.00</b>	<b>8,318.00</b>	<b>191,564.00</b>	<b>497,602.50</b>	<b>298,018.69</b>	<b>997,378.19</b>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>								<b>6,805,987.95</b>

\* The bond interest rates listed are the true interest costs over the term of the bonds. The rates are variable from 3% to 5% over the term of the bonds.

Water System Improvements  
Merrimack Village District  
Capital Improvements Plan 2023  
7/19/2022

Projects	Notes/Reference	Source	Ongoing/ Previous	10-Year CIP							PB			
				FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029		FY 2030		
<b>Supply Improvements (as needed):</b>														
PWW - Wholesale Agreement	Master Plan and pending report	CR/Bud												N/A - Not Capital
New Well Site Installation (Mitchell Woods)	Water Supply Evaluation Update	CR/Rates		TBD										I - Urgent
Artificial Recharge at Wells 4&5	Water Supply Evaluation Update	Bond/CR		\$50,000	\$4,300,000									I - Urgent
Wells #7/#8 Inspection and Cleaning	Water Supply Evaluation Update	Budget		\$50,000	\$7,050,000									N/A - Not Capital
MWW - Emergency Connection Infrastructure Upgrades	Cleaning/Inspection	Budget		\$25,000										II - Necessary
Well level monitoring, SCADA	Water Supply Evaluation Update	Budget		\$1,200,000										II - Necessary
GIS and IT Improvements	Master Plan, Study Phase, then implementation	Bud/CR	With Well #2 Ongoing											N/A - Not Capital
Long-term Supply Improvements	Water Supply Evaluation Update													II - Necessary
<b>Treatment Facility Improvements:</b>														II - Necessary
Wells 7&8 PFAS Treatment	Master Plan and pending report	CR/Bud	\$4,500,000											II - Necessary
Wells 2&3 PFAS Treatment/ New Well 5 (well 3 replacement)	By Petition		\$10,000,000											II - Necessary
<b>Storage, Tank and Distribution System Improvements:</b>														II - Necessary
Hutchinson Road Tank	Master Plan and pending report	CR/Bud		\$50,000										N/A - Not Capital
Parker Drive Tank	Cleaning/Inspection	Budget												N/A - Not Capital
Turkey Hill Road Tank	Blas/recoat (firm quote needed)	CR				\$500,000								II - Necessary
Water Model Update - Hydraulic (and tank turnover/hydraulics review)	Cleaning/Inspection	Budget		\$20,000						\$50,000				N/A - Not Capital
Water Model Update - Hydraulic (and tank turnover/hydraulics review)	Improve model characteristics	Bud												N/A - Not Capital
Eliminate Parallel Line	Transmission Main Improvements	Private												N/A - Not Capital
Loops, dead-ends, and system extensions	Various locations	CR/Bud			TBD									II - Necessary
PFAS Water Main Extension(s)	Distribution System Improvements - AM	CR												II - Necessary
Bolton Booster Station Pumps/controls and misc. piping	Eliminate private wells	Grant		\$1,500,000										II - Necessary
Rate Update	Asset Management	CR/Bud		\$100,000										II - Necessary
Rate Update	Recommended every 2-3 years	Budget		\$15,000	\$7,500			\$15,000		\$7,500				II - Necessary
<b>Equipment</b>														N/A - Not Capital
10 Wheel Dump Truck	Replacement of W-15 1989 International	CR		\$175,000										II - Necessary
Backhoe/Loader	Replacement of 1995 Job W-30	CR				\$135,000								II - Necessary
Portable Pressure Pump/High Service	Booster Pumping Station Evaluation	CR						\$100,000						III - Desirable
<b>Town Coordination Projects</b>														
Other	Master Plan	CR/Bud												N/A - Not Capital
Ongoing Town Road Projects	Town Project	CR												N/A - Not Capital
<b>SUBTOTAL Projects</b>	Various Town Payment Projects	CR	\$14,500,000	\$190,000	\$1,645,000	\$12,707,500	\$635,000	\$115,000	\$50,000	\$500,000	\$500,000	\$500,000	\$500,000	N/A - Not Capital
Distribution System Improvements (Annual Funding to support CIP/AM)	Asset Management - Target CR Contribution	Budget	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	III - Desirable
Well, Tank and Pumping Facilities	Asset Management - Target CR Contribution	Budget	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	III - Desirable
<b>SUBTOTAL CR Contributions</b>			\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	
<b>TOTAL Capital Project Needs</b>			\$15,140,000	\$830,000	\$2,285,000	\$13,347,500	\$1,275,000	\$755,000	\$690,000	\$647,500	\$640,000	\$640,000	\$640,000	

Target Source of Funds	Notes/Reference	Ongoing/ Previous	10-Year CIP											
			FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030				
Bond/SRF/DWGF (bonds)														
Grants (DWGF, ARPA, SRF, PFAS, Etc.)			\$175,000	\$1,500,000	\$12,550,000									
Capital Reserves					\$100,000	\$635,000	\$100,000							
Private														
Budget - Operating			\$15,000	\$145,000	\$57,500	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	
Budget - Target CR Contributions			\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	\$640,000	
<b>TOTAL</b>			\$830,000	\$2,285,000	\$13,347,500	\$1,275,000	\$755,000	\$690,000	\$647,500	\$640,000	\$640,000	\$640,000	\$640,000	

Completed Projects (last 5 years)	Future Projects (2-20 years)	PB Action (RSA 647.6)
Well #4/#5 PFAS Treatment, Chemical Feed, and replacement well (2020)	Future Storage Tank	Urgent - Cannot be delayed
Turkey Hill Booster Pumping Station (2021)	Future Well or treatment	Necessary - Needed within 3 years to maintain LOS
Turkey Hill Tank Improvements (hatch, etc.)		Desirable - Needed within 4 to 6 years to improve LOS
Master Plan Update (2021)		Deferrable - Can be piled on hold
Corrosion Control Study (2021)		Premature - Needs more research
Hutchinson Tank (recoat)		Inconsistent - Contrary to land use planning
PWW Cost-of-Service Study		N/A - PB took no action on these items (not Capital)

\*All supply projects may not be needed



# Town of Merrimack, New Hampshire

Community Development Department  
6 Baboosic Lake Road  
Town Hall - Lower level - East Wing

603 424-3531  
Fax 603 424-1408  
[www.merrimacknh.gov](http://www.merrimacknh.gov)

Planning - Zoning - Economic Development - Conservation

## **Memorandum**

**Date:** October 19, 2022  
**To:** Ron Miner, Superintendent, Merrimack Village District  
**From:** Robert Best, Chairman, Merrimack Planning Board  
**Subject:** 2023-2029 Capital Improvements Program Recommendations

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### **PLANNING BOARD RECOMMENDATIONS – 2023 C.I.P. REVIEW (MVD)**

The Planning Board heard your presentation regarding the Capital Improvement Program (CIP) requests for program years 2023 to 2029 at its October 18, 2022 meeting. The Board deliberated on the CIP following the presentation and assigned a priority ranking to each project as indicated on the attached schedule.

Additionally, the Planning Board makes the following comment: *The Planning Board strongly urges the District to work toward securing a sufficient water supply such that the practice of add/even watering days can be ended in the future.*

Should you have any questions concerning the Planning Board's recommendations, or if I can provide additional information, please feel free to contact me.

Robert Best  
Chairman, Merrimack Planning Board

**Enc:** CIP Schedule and Recommendations

**Cc:** Jill Lavoie, MVD  
Paul Micali, Town Manager  
Tom Boland, Finance Director  
Tim Thompson, AICP, Community Development Director  
Merrimack Planning Board

# Well 2 & 9 Treatment Facility





# Well 2 & 9 Treatment Facility





# Well 2 & 9 Treatment Facility





# Well 2 & 9 Treatment Facility



# 2022 ANNUAL REPORT



## SECTION V: WARRANT AND BUDGET

# MERRIMACK VILLAGE DISTRICT

## Warrant

To the inhabitants of the Merrimack Village District in the Town of Merrimack, New Hampshire qualified to vote in District affairs:

You are hereby notified to meet in the **All-purpose Room** of the **Mastricola Upper Elementary School located at 26 Baboosic Lake Road** in said District on the 28<sup>th</sup> day of March 2023 at 7:00 PM to act upon the following:

**ARTICLE 1:** To choose two (2) Commissioners for a three-year (3) term of office.  
(Written ballot vote required)

**ARTICLE 2:** To choose one (1) District Clerk for a two-year (2) term of office.  
(Written ballot vote required)

**ARTICLE 3:** Shall the Merrimack Village District vote to change the purpose of the existing “emergency water and/or the operations and maintenance of GAC Treatment facilities” Non-Capital Reserve Fund created by Warrant Article 6 at the March 2021 Annual Meeting to the “purchase of water and/or the operations and maintenance of GAC Treatment facilities” Non-Capital Reserve Fund and to name the Commissioners as agents to expend from said fund. (2/3 vote required).

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 4:** Shall the Merrimack Village District vote to enter into a multi-year contract for supplemental water with Pennichuck Water Works in the total amount of \$892,102 paid over 3 years starting on July 1, 2023 in the 2023-2024 fiscal year and ending on June 30, 2026 in the 2025-2026 fiscal year with each annual payment in the amount of \$297,368, and to raise and appropriate the sum of \$297,368 for the first year’s payment for that purpose. With said funds to come from the GAC Treatment Facilities Non-Capital Reserve Fund. If Article 3 fails the \$297,368 will come from unassigned fund balance. (3/5 written ballot vote required)

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 5:** To see if the Merrimack Village District will vote to raise and appropriate the sum of six million nineteen thousand six hundred sixty-six dollars (\$6,019,666) for general municipal operations for the 2023-2024 fiscal year with said sum to come from water related charges. This article does not include appropriations contained in special or individual articles addressed separately.  
(Majority vote required)

Recommended by the Board of Commissioners (4-0-0)



Reviewed by the Department of Revenue Administration

**ARTICLE 6:** Shall the Merrimack Village District vote to establish a contingency fund, pursuant to RSA 52:4-a, by raising and appropriating the amount of twenty thousand dollars (\$20,000) to meet the cost of unanticipated expenses that may arise during the fiscal year 2023-2024 with said funds to come from water related charges? (Majority vote required)

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 7:** Shall the Merrimack Village District vote to raise and appropriate the sum of one hundred fifty thousand dollars (\$150,000) to add to the District's Non-Capital Reserve Fund for the purpose of purchasing water and/or the operations and maintenance of GAC Treatment facilities. This sum to come from unassigned fund balance. If Article 3 fails then this Article will be null and void. (Majority vote required.)

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 8:** Shall the Merrimack Village District vote to raise and appropriate the sum of fifty-two thousand five hundred dollars (\$52,500) under provisions of RSA 35:1, I and II to add to the District's "System Development Capital Reserve" fund for the future system expansion and improvement of the existing system? This sum to come from the unassigned fund balance; these are the system development charges collected during the 2021-2022 budget year. (Majority vote required.)

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 9:** Shall the Merrimack Village District vote to raise and appropriate the sum of two hundred thousand dollars (\$200,000) under provisions of RSA 35:1, I and II to add to the District's "Equipment and Facilities Capital Reserve" fund for associated costs with existing storage, transmission and production of water. This sum to come from unassigned fund balance. (Majority vote required.)

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 10:** Shall the Merrimack Village District vote to:

AMEND CURRENT BY-LAW 2B. Deposits, Charges and Payments

**FROM:**

B. Charges for service under rates in the tariff are predicted upon billing *quarterly* which, as far as practicable, will be *three months* apart and "due upon presentation". Should any MVD bill remain unpaid after 30 days from the date of the invoice, the District may discontinue service as well as apply a carrying charge on the overdue account, if proper payment or arrangements have not been made.

Further, the District may record a Notice of Lien in the Hillsborough County Registry of Deeds stating the name of the owner of the property, the address and the amount due pursuant to the District By-Laws and Terms and Conditions. This lien shall be removed when the overdue account plus all costs and fees authorized by the District By-Laws and Terms and Conditions have been paid together with reasonable costs and attorney's fees associated with the recording of such lien.

**TO:**

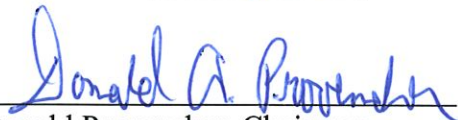
B. Charges for service under rates in the tariff are predicted upon billing *monthly* which, as far as practicable, will be *thirty days* apart and "due upon presentation". Should any MVD bill remain unpaid after 30 days from the date of the invoice, the District may discontinue service as well as apply a carrying charge on the overdue account, if proper payment or arrangements have not been made. Further, the District may record a Notice of Lien in the Hillsborough County Registry of Deeds stating the name of the owner of the property, the address and the amount due pursuant to the District By-Laws and Terms and Conditions. This lien shall be removed when the overdue account plus all costs and fees authorized by the District By-Laws and Terms and Conditions have been paid together with reasonable costs and attorney's fees associated with the recording of such lien. (Majority vote required.)

Recommended by the Board of Commissioners (4-0-0)  
Reviewed by the Department of Revenue Administration

**ARTICLE 11:**

This article is to transact any other business and close the meeting.

A true copy of WARRANT – attest Board of Commissioners this date of 2/23, 2023.

  
Donald Provencher, Chairman

  
Kenneth Ayers, Vice Chairman

  
Wolfram von Schoen

\_\_\_\_\_  
Paul McLaughlin

  
John Lyons



# 2023 / 2024 BUDGET SUMMARY RECOMMENDED BY THE BOC



**MERRIMACK VILLAGE DISTRICT  
2023 / 2024 BUDGET SUMMARY**

<u>Account #</u>	<u>Description</u>	<u>ACTUAL 2021 / 2022</u>	<u>APPROVED BUDGET 2022 / 2023</u>	<u>STAFF REQUESTED (Session 1) 2023 / 2024</u>	<u>STAFF REQUESTED 2023 / 2024</u>	<u>BOC RECOMMENDED 2023 / 2024</u>	<u>ANNUAL MEETING 2023 / 2024</u>
50010	Officers Salaries	\$11,932	\$15,155	\$15,155	\$15,155	\$15,155	
50100	Administrative Salaries	\$493,163	\$615,719	\$705,503	\$698,922	\$698,922	
50120	Admin - Turnover Cost (Resignation/Retirement)	\$8,110	\$0	\$1,500	\$1,500	\$1,500	
50150	Employee Recognition	\$550	\$1,700	\$500	\$500	\$500	
50200	Field Staff Salaries	\$639,209	\$657,921	\$715,140	\$723,238	\$723,238	
50220	Field Staff - Turnover Cost (Resignation/Retirement)	\$6,204	\$15,000	\$10,445	\$10,370	\$10,370	
50300	Unemployment Compensation	\$593	\$1,200	\$650	\$650	\$650	
50350	Employee Wellness Program	\$5,265	\$7,500	\$8,000	\$8,000	\$8,000	
50400	Social Security/ Medicare Employer Tax	\$87,729	\$99,870	\$110,425	\$110,901	\$110,901	
50450	Retirement - Employer Contribution	\$155,263	\$175,599	\$189,488	\$188,928	\$188,928	
50500	Health Insurance	\$376,614	\$433,770	\$457,956	\$520,176	\$520,176	
50525	Dental Insurance	\$23,289	\$28,130	\$24,000	\$27,279	\$27,279	
50530	Flexible Spending Account Fees	\$256	\$500	\$500	\$500	\$500	
50550	Life/Short & Long Term Disability Insurance	\$10,437	\$11,568	\$13,000	\$13,000	\$13,000	
50575	Workers Compensation	\$14,928	\$16,000	\$15,000	\$15,000	\$15,000	
60000	Electricity	\$264,094	\$354,320	\$290,500	\$290,500	\$290,500	
60100	Telephone / Cable	\$20,717	\$24,800	\$31,872	\$34,236	\$34,236	
60200	Uniforms	\$6,506	\$8,140	\$6,490	\$6,490	\$6,490	
60225	Education/Seminars	\$4,834	\$16,800	\$14,000	\$14,000	\$14,000	
60250	Testing / Licensing	\$4,464	\$2,750	\$4,500	\$4,500	\$4,500	
60300	Water Purchase	\$232,646	\$25,000	\$342,548	\$42,000	\$42,000	
60400	Heating Fuel LPG/Propane	\$21,077	\$30,200	\$35,180	\$35,180	\$35,180	



**MERRIMACK VILLAGE DISTRICT  
2023 / 2024 BUDGET SUMMARY**

<u>Account #</u>	<u>Description</u>	<u>ACTUAL 2021 / 2022</u>	<u>APPROVED BUDGET 2022 / 2023</u>	<u>STAFF REQUESTED (Session 1) 2023 / 2024</u>	<u>STAFF REQUESTED 2023 / 2024</u>	<u>BOC RECOMMENDED 2023 / 2024</u>	<u>ANNUAL MEETING 2023 / 2024</u>
60450	Gasoline	\$25,128	\$28,135	\$29,000	\$29,000	\$29,000	
60460	Diesel Fuel	\$2,784	\$7,600	\$4,100	\$4,100	\$4,100	
60500	Motor Vehicle Maintenance	\$28,177	\$23,000	\$20,000	\$20,000	\$20,000	
60600	Chemicals	\$166,541	\$488,900	\$758,098	\$758,098	\$758,098	
60650	Filtration - PFAS	\$0	\$78,000	\$150,000	\$150,000	\$150,000	
60700	Safety Supplies/Equipment	\$4,888	\$13,250	\$5,900	\$5,900	\$5,900	
60800	Lease	\$8,700	\$9,175	\$9,134	\$9,134	\$9,134	
60850	Property Taxes	\$5,117	\$6,500	\$6,500	\$6,500	\$6,500	
66900	Reconciliation Discrepancies	-\$1	\$1	\$1	\$1	\$1	
70000	Tools & Equipment	\$15,608	\$9,200	\$27,200	\$30,200	\$30,200	
70010	Office Equipment	\$6,568	\$18,500	\$14,630	\$15,730	\$15,730	
70020	Rentals	\$2,930	\$2,500	\$3,000	\$3,000	\$3,000	
70030	Town Sewer / Septic Pump	\$3,026	\$4,500	\$3,500	\$3,500	\$3,500	
70040	New Entrance Costs	\$946	\$8,800	\$15,000	\$15,000	\$15,000	
70045	Enhancements to Water System	\$669	\$14,060	\$22,850	\$22,850	\$22,850	
70050	Repairs & Maintenance - Backflows	\$313	\$1,700	\$2,600	\$2,600	\$2,600	
70100	Repairs & Maintenance - Communications Equipment	\$564	\$5,500	\$5,725	\$5,725	\$5,725	
70150	Repair & Maintenance - Chemical Injection & Analysis	\$11,499	\$24,680	\$20,000	\$0	\$0	
70250	Repairs & Maintenance - Entrances	\$11,667	\$18,628	\$19,000	\$19,000	\$19,000	
70300	Repairs & Maintenance - Hydrants	\$14,081	\$23,496	\$20,000	\$20,000	\$20,000	
70400	Repairs & Maintenance - Main Lines	\$17,581	\$44,384	\$40,000	\$40,000	\$40,000	
70450	Repairs & Maintenance - Meters	\$48,540	\$50,000	\$32,000	\$32,000	\$32,000	





MERRIMACK VILLAGE DISTRICT  
2023 / 2024 BUDGET SUMMARY

Account #	Description	ACTUAL 2021 / 2022	APPROVED BUDGET 2022 / 2023	STAFF REQUESTED (Session 1) 2023 / 2024	STAFF REQUESTED 2023 / 2024	BOC RECOMMENDED 2023 / 2024	ANNUAL MEETING 2023 / 2024
70500	Repairs & Maintenance - Monitoring Wells/Sampling/Divers	\$74,868	\$83,922	\$105,457	\$105,457	\$105,457	
70525	Repairs & Maintenance - Office Equipment/Software	\$33,176	\$67,229	\$83,665	\$83,665	\$83,665	
70550	Repair & Maintenance - Pump Stations/Wells	\$13,633	\$79,000	\$95,800	\$0	\$0	
70575	R & M - Booster Stations	\$0	\$0	\$5,000	\$5,000	\$5,000	
70600	Repairs & Maintenance - Main Structures	\$34,183	\$54,900	\$45,340	\$45,340	\$45,340	
70650	R & M - Tanks	\$640	\$10,000	\$10,000	\$10,000	\$10,000	
70675	R & M - Treatment Plants	\$0	\$0	\$60,000	\$175,800	\$175,800	
70700	Repairs & Maintenance - Tools & Equipment	\$11,442	\$3,000	\$6,240	\$4,225	\$4,225	
70750	Repairs & Maintenance - Watershed	\$4,793	\$5,000	\$5,250	\$5,250	\$5,250	
80000	Office Supplies	\$18,822	\$16,000	\$17,000	\$17,000	\$17,000	
80100	Postage	\$25,653	\$27,500	\$50,500	\$50,500	\$50,500	
80125	Shipping / Freight / Fuel Charge	\$3,153	\$2,750	\$3,750	\$3,750	\$3,750	
80150	Fees Miscellaneous	\$6,479	\$8,900	\$34,604	\$34,604	\$34,604	
80200	Dues / Subscriptions	\$2,365	\$4,500	\$3,200	\$3,200	\$3,200	
80300	Meeting Expense	\$3,475	\$6,500	\$6,000	\$6,000	\$6,000	
80350	Travel Expense	\$853	\$1,500	\$1,000	\$1,000	\$1,000	
80400	Advertising & Public Information Notices	\$2,004	\$7,000	\$6,000	\$6,000	\$6,000	
81400	Public Education	\$850	\$2,000	\$2,000	\$2,000	\$2,000	
81500	Wellhead Program	\$144	\$0	\$1,000	\$1,000	\$1,000	
81600	Land Improvement	\$0	\$3,000	\$1,000	\$1,000	\$1,000	
81700	Insurance	\$34,469	\$38,603	\$42,433	\$42,433	\$42,433	
81800	Outside Services	\$39,611	\$18,500	\$24,720	\$24,720	\$24,720	



**WATER WORKS**  
www.mvdwater.org

**MERRIMACK VILLAGE DISTRICT  
2023 / 2024 BUDGET SUMMARY**

<u>Account #</u>	<u>Description</u>	<u>ACTUAL 2021 / 2022</u>	<u>APPROVED BUDGET 2022 / 2023</u>	<u>STAFF REQUESTED (Session 1) 2023 / 2024</u>	<u>STAFF REQUESTED 2023 / 2024</u>	<u>BOC RECOMMENDED 2023 / 2024</u>	<u>ANNUAL MEETING 2023 / 2024</u>
81900	Engineering	\$147,427	\$105,200	\$225,200	\$125,200	\$125,200	
81901	Inspections / Plan Reviews	\$0	\$1,000	\$1,000	\$1,000	\$1,000	
81950	Professional Fees	\$49,036	\$81,000	\$82,000	\$82,000	\$82,000	
90000	Capital Budget Expense	\$95,662	\$107,000	\$18,000	\$31,000	\$31,000	
90100	Bad Debts	\$3,070	\$5,000	\$2,000	\$2,000	\$2,000	
90200	Debt Service Principal	\$260,000	\$260,000	\$180,000	\$180,000	\$180,000	
90203	NHDES - DWSRF Loan Principal	\$195,145	\$198,969	\$202,869	\$202,869	\$202,869	
90204	NHDES - DWGT Loan Principal	\$44,887	\$48,019	\$49,183	\$49,183	\$49,183	
90205	NHDES - PFAS RLF Loan Principal	\$0	\$0	\$500,000	\$460,951	\$460,951	
90300	Debt Service Interest	\$65,414	\$52,964	\$41,558	\$41,558	\$41,558	
90303	NHDES - DWSRF Loan Interest	\$66,815	\$62,991	\$59,091	\$59,091	\$59,091	
90304	NHDES - DWGT Loan Interest	\$30,881	\$27,750	\$26,868	\$26,868	\$26,868	
90305	NHDES - PFAS RLF Loan Interest	\$0	\$0	\$100,000	\$176,640	\$176,640	
	<b>Total Operating Budget/Expense</b>	<b>\$4,032,157</b>	<b>\$4,811,846</b>	<b>\$6,298,317</b>	<b>\$6,019,666</b>	<b>\$6,019,666</b>	<b>TBD</b>
	<b>Petitioned Warrant Articles</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>Individual Warrant Articles - Contingency Fund, #5</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	
	<b>Special Warrant Articles - Transfers to Capital Reserve Funds, (Art. #7-#9)</b>	<b>\$448,162</b>	<b>\$536,923</b>	<b>TBD</b>	<b>\$402,500</b>	<b>\$402,500</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$4,500,319</b>	<b>\$5,368,769</b>	<b>\$6,318,317</b>	<b>\$6,442,166</b>	<b>\$6,442,166</b>	<b>TBD</b>

**MERRIMACK VILLAGE DISTRICT**  
**ACTUAL & PROJECTED REVENUE 2017 / 2018 to 2023 / 2024**

	<b>ACTUAL 2017 / 2018</b>	<b>ACTUAL 2018 / 2019</b>	<b>ACTUAL 2019 / 2020</b>	<b>ACTUAL 2020 / 2021</b>	<b>ACTUAL 2021 / 2022</b>	<b>APPROVED BUDGET 2021 / 2022</b>	<b>APPROVED BUDGET 2022 / 2023</b>	<b>STAFF PROJECTED 2023 / 2024</b>	<b>BOC PROJECTED 2023 / 2024</b>
Domestic Water Sales	\$1,561,602	\$1,436,141	\$1,896,631	\$1,957,028	\$2,129,609	\$2,110,740	\$2,178,188	\$2,744,656	\$2,744,656
Mercantile Water Sales	\$260,526	\$262,934	\$290,966	\$254,704	\$354,023	\$264,077	\$274,036	\$378,843	\$378,843
Industrial Water Sales	\$29,178	\$19,122	\$26,588	\$21,872	\$25,753	\$25,283	\$23,532	\$28,239	\$28,239
Meter Charges	\$540,225	\$550,682	\$668,983	\$722,092	\$868,604	\$763,052	\$815,743	\$1,003,892	\$1,003,892
Fines	\$23,813	\$28,941	\$39,212	\$7,998	\$56,236	\$25,000	\$45,000	\$50,000	\$50,000
Transfer Fee	\$13,430	\$13,610	\$12,620	\$14,950	\$12,680	\$13,000	\$13,000	\$14,000	\$14,000
Hydrant Charges	\$653,998	\$663,735	\$811,468	\$873,074	\$1,040,212	\$881,498	\$939,340	\$1,152,208	\$1,152,208
Sprinkler Charges	\$118,407	\$124,832	\$147,624	\$171,816	\$196,983	\$160,364	\$184,857	\$246,828	\$246,828
Interest	\$14,321	\$23,514	\$15,875	\$1,679	\$1,286	\$5,000	\$3,000	\$36,000	\$36,000
Communication Tower Rental	\$93,097	\$112,936	\$108,083	\$99,507	\$110,914	\$108,000	\$112,000	\$115,000	\$115,000
Miscellaneous Income	\$12,189	\$13,926	\$22,433	\$16,794	\$167,247	\$5,000	\$111,900	\$121,000	\$121,000
Service Charge Mains	\$75	\$55,500	\$23,000	\$0	\$0	\$500	\$500	\$1,000	\$1,000
Service Charge Hydrant Hook-Ups	\$234	\$225	\$444	\$1,032	\$791	\$500	\$500	\$1,000	\$1,000
Service Charge Turn On/Off Water	\$21,049	\$22,136	\$7,595	\$7,160	\$7,185	\$20,000	\$20,000	\$10,000	\$10,000
Miscellaneous Service Charges	\$15,993	\$11,534	\$15,161	\$9,511	\$14,158	\$12,500	\$12,500	\$13,000	\$13,000
Service Charge Backflow Test	\$42,400	\$40,000	\$37,850	\$22,730	\$22,188	\$40,000	\$40,000	\$44,000	\$44,000
Service Charge Entrances	\$25,911	\$52,385	\$95,006	\$72,354	\$17,822	\$35,000	\$35,000	\$55,000	\$55,000
Merchandise Sales	\$3,103	\$3,446	\$3,477	\$8,501	\$17,255	\$2,750	\$2,750	\$5,000	\$5,000
Gain on Asset Disposal / Sale	\$0	\$28,223	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Legal Fee Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Inspection / Plan Reviews	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overtime Estimate (Reimbursable)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Income Received from State Grants</b>	\$0	\$0	\$20,000	\$13,756	\$20,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$3,429,550</b>	<b>\$3,463,821</b>	<b>\$4,243,016</b>	<b>\$4,276,557</b>	<b>\$5,062,946</b>	<b>\$4,472,263</b>	<b>\$4,811,846</b>	<b>\$6,019,666</b>	<b>\$6,019,666</b>
<b>System Development Charge</b>	\$50,070	\$215,751	\$248,163	\$236,923	\$52,500				
<i>Non-Budgeted Revenue - Transferred to Capital Reserve Fund Annually</i>									



**New Hampshire**  
 Department of  
 Revenue Administration

**2023**  
**MS-636**

**Proposed Budget**

**Merrimack Village**

For the period beginning July 1, 2023 and ending June 30, 2024

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: March 13, 2023

**GOVERNING BODY CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Donald Provencher	Chairman	<small>DocuSigned by:</small> <i>Donald Provencher</i> <small>2C48470AD16E4CD...</small>
Kenneth Ayers	Vice Chairman	
John Lyons	Commissioner	<small>DocuSigned by:</small> <i>John Lyons</i> <small>5C15659E8E8471...</small>
Paul McLaughlin, Jr.	Commissioner	<small>DocuSigned by:</small> <i>P. McLaughlin</i> <small>5D8C49C816C483...</small>
Wolfram von Schoen	Commissioner	<small>DocuSigned by:</small> <i>Wolfram von Schoen</i> <small>7E5A277598CD451...</small>

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:

<https://www.proptax.org/>

**For assistance please contact:**  
 NH DRA Municipal and Property Division  
 (603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire**  
Department of  
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**2023**  
**MS-636**

**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Proposed Appropriations for period ending 6/30/2024	
					(Recommended)	(Not Recommended)
<b>General Government</b>						
4130-4139	Executive		\$0	\$0	\$0	\$0
4140-4149	Election, Registration, and Vital Statistics		\$0	\$0	\$0	\$0
4150-4151	Financial Administration		\$0	\$0	\$0	\$0
4152	Revaluation of Property		\$0	\$0	\$0	\$0
4153	Legal Expense		\$0	\$0	\$0	\$0
4155-4159	Personnel Administration		\$0	\$0	\$0	\$0
4191-4193	Planning and Zoning		\$0	\$0	\$0	\$0
4194	General Government Buildings		\$0	\$0	\$0	\$0
4195	Cemeteries		\$0	\$0	\$0	\$0
4196	Insurance		\$0	\$0	\$0	\$0
4197	Advertising and Regional Association		\$0	\$0	\$0	\$0
4199	Other General Government		\$0	\$20,000	\$0	\$0
	<b>General Government Subtotal</b>		<b>\$0</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Safety</b>						
4210-4214	Police		\$0	\$0	\$0	\$0
4215-4219	Ambulance		\$0	\$0	\$0	\$0
4220-4229	Fire		\$0	\$0	\$0	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0
4290-4298	Emergency Management		\$0	\$0	\$0	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0
	<b>Public Safety Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>						
4301-4309	Airport Operations		\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Highways and Streets</b>						
4311	Administration		\$0	\$0	\$0	\$0
4312	Highways and Streets		\$0	\$0	\$0	\$0
4313	Bridges		\$0	\$0	\$0	\$0
4316	Street Lighting		\$0	\$0	\$0	\$0
4319	Other		\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
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**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Proposed Appropriations for period ending 6/30/2024	
					(Recommended)	(Not Recommended)
<b>Sanitation</b>						
4321	Administration		\$0	\$0	\$0	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0
4326-4328	Sewage Collection and Disposal		\$0	\$0	\$0	\$0
4329	Other Sanitation		\$0	\$0	\$0	\$0
<b>Sanitation Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>						
4331	Administration	05	\$1,498,691	\$1,718,833	\$1,976,024	\$0
4332	Water Services	05	\$810,390	\$793,306	\$865,101	\$0
4335	Water Treatment	05	\$964,271	\$1,542,014	\$1,950,381	\$0
4338-4339	Water Conservation and Other		\$0	\$0	\$0	\$0
<b>Water Distribution and Treatment Subtotal</b>			<b>\$3,273,352</b>	<b>\$4,054,153</b>	<b>\$4,791,506</b>	<b>\$0</b>
<b>Electric</b>						
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0
<b>Electric Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>						
4411	Administration		\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$0	\$0	\$0	\$0
<b>Health Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Welfare</b>						
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0
<b>Welfare Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Culture and Recreation</b>						
4520-4529	Parks and Recreation		\$0	\$0	\$0	\$0
4550-4559	Library		\$0	\$0	\$0	\$0
4583	Patriotic Purposes		\$0	\$0	\$0	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0
<b>Culture and Recreation Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
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**2023**  
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**Appropriations**

Account	Purpose	Article	Expenditures for period ending 6/30/2022	Appropriations for period ending 6/30/2023	Proposed Appropriations for period ending 6/30/2024	
					(Recommended)	(Not Recommended)
<b>Conservation and Development</b>						
4611-4612	Administration and Purchasing of Natural Resources		\$0	\$0	\$0	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0
<b>Conservation and Development Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service</b>						
4711	Long Term Bonds and Notes - Principal	05	\$500,032	\$506,988	\$893,003	\$0
4721	Long Term Bonds and Notes - Interest	05	\$163,111	\$143,705	\$304,157	\$0
4723	Tax Anticipation Notes - Interest		\$0	\$0	\$0	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0
<b>Debt Service Subtotal</b>			<b>\$663,143</b>	<b>\$650,693</b>	<b>\$1,197,160</b>	<b>\$0</b>
<b>Capital Outlay</b>						
4901	Land		\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment	05	\$95,662	\$107,000	\$31,000	\$0
4903	Buildings		\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0
<b>Capital Outlay Subtotal</b>			<b>\$95,662</b>	<b>\$107,000</b>	<b>\$31,000</b>	<b>\$0</b>
<b>Operating Transfers Out</b>						
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0
<b>Operating Transfers Out Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operating Budget Appropriations</b>					<b>\$6,019,666</b>	<b>\$0</b>



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**Special Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2024	
			(Recommended)	(Not Recommended)
4332	Water Services	04 <i>Purpose: Shall the Merrimack Village District vote to enter</i>	\$297,368	\$0
4915	To Capital Reserve Fund	07 <i>Purpose: Shall the Merrimack Village District vote to raise</i>	\$150,000	\$0
4915	To Capital Reserve Fund	08 <i>Purpose: To add funds to the System Development Capital Res</i>	\$52,500	\$0
4915	To Capital Reserve Fund	09 <i>Purpose: The purpose of this article is to use a portion of</i>	\$200,000	\$0
<b>Total Proposed Special Articles</b>			<b>\$699,868</b>	<b>\$0</b>





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**Individual Warrant Articles**

Account	Purpose	Article	Proposed Appropriations for period ending 6/30/2024	
			(Recommended)	(Not Recommended)
4199	Other General Government	06	\$20,000	\$0
<i>Purpose: RSA 52:4-a states: "Every village district annually"</i>				
<b>Total Proposed Individual Articles</b>			<b>\$20,000</b>	<b>\$0</b>



**New Hampshire**  
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**Revenues**

Account	Source	Article	Actual Revenues for period ending 6/30/2022	Estimated Revenues for period ending 6/30/2023	Estimated Revenues for period ending 6/30/2024
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax		\$0	\$0	\$0
3186	Payment in Lieu of Taxes		\$0	\$0	\$0
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes		\$0	\$0	\$0
9991	Inventory Penalties		\$0	\$0	\$0
<b>Taxes Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees		\$0	\$0	\$0
3230	Building Permits		\$0	\$0	\$0
3290	Other Licenses, Permits, and Fees		\$0	\$0	\$0
3311-3319	From Federal Government		\$0	\$0	\$0
<b>Licenses, Permits, and Fees Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>State Sources</b>					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution		\$0	\$0	\$0
3353	Highway Block Grant		\$0	\$0	\$0
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$20,000	\$0	\$0
3379	From Other Governments		\$0	\$0	\$0
<b>State Sources Subtotal</b>			<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Charges for Services</b>					
3401-3406	Income from Departments	05, 06	\$4,707,263	\$4,559,946	\$5,717,666
3409	Other Charges		\$0	\$0	\$0
<b>Charges for Services Subtotal</b>			<b>\$4,707,263</b>	<b>\$4,559,946</b>	<b>\$5,717,666</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	05	\$1,286	\$3,000	\$36,000
3503-3509	Other	05	\$334,397	\$268,900	\$286,000
<b>Miscellaneous Revenues Subtotal</b>			<b>\$335,683</b>	<b>\$271,900</b>	<b>\$322,000</b>



**New Hampshire**  
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**2023**  
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**Revenues**

<b>Account</b>	<b>Source</b>	<b>Article</b>	<b>Actual Revenues for period ending 6/30/2022</b>	<b>Estimated Revenues for period ending 6/30/2023</b>	<b>Estimated Revenues for period ending 6/30/2024</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	04	\$0	\$0	\$297,368
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$0	\$0	\$0
<b>Interfund Operating Transfers In Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$297,368</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	08, 07, 09	\$0	\$0	\$402,500
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
<b>Other Financing Sources Subtotal</b>			<b>\$0</b>	<b>\$0</b>	<b>\$402,500</b>
<b>Total Estimated Revenues and Credits</b>			<b>\$5,062,946</b>	<b>\$4,831,846</b>	<b>\$6,739,534</b>



**New Hampshire**  
Department of  
Revenue Administration

**2023**  
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**Budget Summary**

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<b>Item</b>	<b>Period ending 6/30/2024</b>
Operating Budget Appropriations	\$6,019,666
Special Warrant Articles	\$699,868
Individual Warrant Articles	\$20,000
Total Appropriations	\$6,739,534
Less Amount of Estimated Revenues & Credits	\$6,739,534
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$0</b>

**\*IMPORTANT REMINDER\***



**CHECK WATERING RESTRICTIONS  
PRIOR TO IRRIGATING/WATERING  
LAWNS**

**FOR ADDITIONAL INFO VISIT [WWW.MVDWATER.ORG](http://WWW.MVDWATER.ORG),  
FOLLOW US ON FACEBOOK,  
AND SUBSCRIBE TO RECEIVE EMAIL NOTIFICATIONS.**



**MERRIMACK VILLAGE DISTRICT  
THANKS THE RESIDENTS AND BUSINESSES OF  
MERRIMACK FOR THEIR CONTINUED SUPPORT**



**Merrimack Village District  
2 Greens Pond Rd  
Merrimack, NH 03054  
[www.mvdwater.org](http://www.mvdwater.org)**